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SPECIAL REGULATIONS NO. 57

Company Administration

PREPARATION, DISPOSITION, AND FILING OF COMPANY RECORDS, REPORTS, AND RETURNS

Prepared in the office of
The Adjutant General of the Army

1919

WASHINGTON
GOVERNMENT PRINTING OFFICE
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SPECIAL REGULATIONS No. 57.

WAR DEPARTMENT,
WASHINGTON, *November 5, 1919.*

The following regulations governing the preparation, disposition, and filing of company records, reports, returns, etc., prepared in the office of The Adjutant General of the Army, are published for the information and guidance of all concerned.

[062.12, A. G. O.]

BY ORDER OF THE SECRETARY OF WAR:

PEYTON C. MARCH,
General, Chief of Staff.

OFFICIAL:

P. C. HARRIS,
The Adjutant General.

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PREPARATION, DISPOSITION, AND FILING OF COMPANY RECORDS, REPORTS, AND RETURNS.

SECTION I.

GENERAL INSTRUCTIONS.

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1. Prescribed methods only to be used.—*a.* The method of keeping records in companies, instructions for use of blank forms used in company administration, and the method of using the company field desk prescribed in these regulations will be strictly adhered to. The use of books, cards or slips of paper for the purpose of keeping or recording data pertaining to company records, except as provided in these regulations, is prohibited. The records will be kept up to date at all times so far as the exigencies of the service permit.

b. To insure the proper procedure, frequent and thorough inspections of the records of companies will be made under the direction of the regimental, separate battalion, or similar unit commander. Similar inspections will be made, under the direction of division, post, camp, or other station commander, of the records of separate and detached companies. Instructions will be given by the inspecting officer for the correction of any irregularities found.

2. The term "company" defined.—*a.* Whenever the term "company" is used in these regulations, it will be understood to apply with equal force to a troop, battery, or other unit or detachment similar to a company in organization or administration. (Par. 9.)

b. A *separate* company is one which is not a part of a regiment, separate battalion or similar unit, e. g., division headquarters troop, engineer train, mobile ordnance repair shop, etc.

c. A *detached* company is one which is part of a regiment, separate battalion or similar unit but is detached and serving away from the headquarters of the regiment, separate battalion, or similar unit. A company detached from its regiment but serving with a battalion of which it is a part, or serving with a provisional battalion, is considered as a separate company when rendering returns, but not separate with reference to pay rolls or reports of change. (Pars. 35, 39, and 51.)

A detached company serving alone renders returns, reports of change and pay rolls as a separate company.

3. Files.—The preparation, handling, and preservation of records, reports, and papers in a company in connection with the company field desk involves the use of four files, referred to herein as the service record file, miscellaneous file, five-year file, and permanent file. These are accommodated in four or more trays as described in Section X of these regulations. The use of other containers, files, or filing systems in lieu of those prescribed herein is prohibited.

4. Abbreviations.—Abbreviations used in the preparation of records, reports, returns, etc., will conform to those prescribed in Special Regulations No. 56 to the exclusion of all others except those prescribed for the duty roster. (Par. 31*c*.)

SECTION II.

LIST OF RECORDS, REPORTS, AND RETURNS REQUIRED IN COMPANY ADMINISTRATION.

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5. Company records, reports, and returns.—The following are the records, reports, returns, papers, etc., required to be kept in companies for purposes of administration:

a. Morning report (pars. 7–22).

b. Sick report (pars. 23–27).

c. Duty roster (pars. 28–34).

d. Report of change (par. 35).

e. Monthly roster of troops (par. 36).

f. Monthly return (pars. 37–49).

g. Pay rolls (pars. 50–60).

h. Company equipment record (pars. 61–71).

i. Record of clothing issues (pars. 72–75).

j. Descriptive card of public animals, in companies supplied with public animals (pars. 76–78).

k. Correspondence book and document file (pars. 79–86).

l. Company council book (pars. 87–96).

m. Company orders (pars. 97–100).

n. Record of small arms firing (pars. 101, 102).

6. Individual records.—The following are the individual records required to be kept in companies for purposes of administration:

a. Service record for each enlisted man (pars. 103–118).

b. Extract from service record for each enlisted man temporarily detached or permanently separated from the company (pars. 119, 120).

c. Individual equipment record for each enlisted man (pars. 121–130).

SECTION III.

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MORNING REPORT.

7. The morning report as the basis of other records.—The morning report is a daily history of the company. It is permanently preserved and furnishes basic information for other company records and for reports and returns rendered to the War Department. Great care should therefore be used in the preparation of the morning report to the end that errors may be eliminated. Models of the tabulation, "Remarks" and ration account sections of the morning report are shown in paragraph 16, and a model for the "Record of events" section is shown in paragraph 19.

8. Forms for company morning reports.—Company morning reports are prepared on Form No. 332, A. G. O., and headquarters company morning report on Form No. 333, A. G. O. Every officer and enlisted man of the Army on the active list, and every retired officer and enlisted man on active duty, except individual officers detached and serving alone, will be accounted for daily on a morning report.

9. Company morning reports, by whom prepared and to whom submitted.—*a.* Company morning reports are prepared by:

(1) Companies, troops, and batteries of all arms, corps, departments, and machine-gun and supply companies and troops.

(2) Division headquarters troops, engineer trains, and mobile ordnance repair shops.

(3) Corps mobile veterinary hospitals, base veterinary hospitals, veterinary hospitals, ambulance service section, mechanical repair shop units, advance animal transport depots, base animal transport depots, field remount depots, auxiliary remount depots, animal embarkation depots, remount squadrons, ship repair shops, graves registration sections, aero squadrons, headquarters motor commands, service park units, repair groups, and repair sections when detached.

(4) All other units, establishments, and institutions similar in organization and administration to a company and not provided for in subparagraphs (2) and (3) above, or in paragraph 10.

(5) All detachments, except detachments of enlisted specialists of the Coast Artillery Corps and headquarters detachments.

b. Company morning reports are submitted to the commanding officer of the regiment, separate or detached battalion, or similar unit, or in case of separate or detached companies and detachments to the commanding officer of the next higher administrative unit, or of the post, camp, or other station.

10. Headquarters company morning reports, by whom prepared.—Headquarters company morning reports are prepared by headquarters companies and troops of regiments and by Engineer and Coast Artillery bands. They are submitted to the commanding officer of the regiment, or in the case of Engineer and Coast Artillery bands, to the commanding officer of the regiment, post, camp, or other station.

11. Morning report day.—The morning report day is the period from midnight to midnight. The morning report will show by tabulation the condition of the company, detachment, headquarters, office of staff corps or department, etc., at the end of the day covered by the date of the report; and by appropriate explanatory remarks, all changes in duties and status of officers and enlisted men that occurred during the day.

12. Attached and casual officers and enlisted men.—In preparing company and headquarters company morning reports, the following instructions in regard to attached and casual officers and enlisted men will govern.

a. Attached officers and enlisted men belonging to other companies or detachments of the same regiment, separate battalion, or similar unit will be shown in red ink in the columns for "Attached" and "Attached for duty." All other attached officers and enlisted men will be shown in black-ink figures. In case the company or headquarters company morning report is submitted to the post or other station commander instead of to a regimental, separate battalion, or similar unit commander, the red-ink figures in these columns will include attached officers and enlisted men belonging to the same post or station. Such attached officers and enlisted men will be reported as on special duty on the morning report of the companies to which they belong.

b. Enlisted men shown in the column for "Attached for rations only" will be accounted for on some other company or headquarters company morning report, or on the headquarters morning report of the regiment, or other similar unit, or of the post or station. (Par. 41; and S. R. No. 58.)

13. Name and grade.—*a.* The surname only will be recorded in the column for "Remarks" unless there are two or more officers or enlisted men of the same surname in the company or detachment, in which case the initials will follow the name. When there are two or more enlisted men of the same surname and initials in the company or detachment, the Army serial number will be stated after the name and the initials omitted.

Examples:

(1) "Pvt Smith, duty to hosp."

(2) "Pvt Smith, E. T., duty to hosp."

(3) "Pvt Smith 114,789, duty to hosp."

b. When the same remark is to be recorded concerning two or more individuals of the same grade their names will be grouped and their grade indicated only once.

Examples:

(1) "Pvts Henderson, Johnson and Smith, duty to arrest."

(2) "Pvts 1cl Johnson and Smith and Pvts Henderson and Jones, AWOL to conf."

14. Remarks.—In the column for "Remarks" will be carefully recorded all changes of duty and status of officers and enlisted men, as follows:

a. Date and hour of change.—In case of a change of duty or status that occurred on a date prior to that covered by the report, the actual date of the change will be stated. The absence of a date after a remark indicates that the change occurred on the date covered by the report. The hour a change of duty or status occurs will not be stated except when necessary to determine "strength for rations" as explained in paragraph 17.

Examples:

(1) "Duty to hosp." (Usual form of remark.)

(2) "Duty to hosp Mar 15/18." (Form of remark in case the soldier was admitted to hospital on a date prior to that of the report.)

(3) "Duty to hosp 4.00 p. m."

b. Change of grade.—All changes of rank or grade will be stated. (Pars. 97 and 184.)

Examples:

(1) "Corp Caswell aptd sgt."

(2) "Sgt Roth aptd mess sgt."

(3) "Corp Bruce rd to pvt."

If the officer or enlisted man is not "for duty" on the date of the change of rank or grade, his actual status will be indicated.

Example: (4) "Corp Caswell SD aptd sgt."

c. Assignment.—The fact of assignment, whether or not the officer or enlisted man has joined the command, and if not, his status, will be noted. (Par. 185.)

Examples:

(1) "Pvt Ball asgd to and joined Co."

(2) "1st Lt Wilson asgd to Co DS enroute to join."

When a single entry involves a number of individuals, a general entry may be made, as below, since in this case the personnel adjutant is already in possession of the names. Should it appear advisable to record the names on the morning report they may be appended in the record of events for the day with suitable reference to the entry under "Remarks." (Par. 19.)

(3) "14 Rcts asgd to and joined Co."

d. Transfer.—The organization, staff corps, or department, or station from which or that to which transferred will be given, together with a statement showing whether or not the officer or enlisted man has joined his new command, and if not, his status. (Pars. 185, 186.)

Examples:

(1) "Pvt Daniels transfd to 15th MG Bn, attached to MG Co for duty."

(2) "Pvt Webber transfd fr Co B, joined."

(3) "Pvt Johnson transfd fr 56th Depot Brig, DS enroute to join."

When a single entry involves a number of individuals a general entry may be made, as below, since in this case the personnel adjutant is already in possession of the names. Should it appear advisable to record the names on the Morning Report they may be appended in the Record of Events for the day with suitable reference to the entry under "Remarks." (Par. 19.)

(4) "1 Sgt, 2 Corps, 1 Ck, 16 Pvts transfd to 66th Inf left company."

If the dishonorable discharge be suspended, in the case of a soldier sentenced to dishonorable discharge and confinement, the entry will be for instance (par. 54, C. of O. 1916, Supl.):

(5) "Pvt Macon, absent in conf to transfd to USDB Ft. Leavenworth Jul 20/19." (Par. 189*c*(3).)

e. Changes in command.—All changes in command will be stated.

Examples:

(1) "Capt Smith asgd to joined and assumed comd, Lt Jones reld comd."

(2) "Capt Smith, duty to hosp, Lt Jones assumed comd."

(3) "Lt Jones reld comd, duty to SD, Lt Williams assumed comd."

f. Extra and special duty.—The assignment to, or relief from, any extra or special duty that removes an officer or enlisted man

from the performance of the usual and customary duties of his office or grade will be stated. *Special duty to be performed in addition to the usual or customary duty will not be noted.* The nature of the extra or special duty will not be stated on the morning report. (Par. 187.)

Examples:

(1) "Pvt Barksdale, duty to SD."

(2) "Corp Cook, SD to duty."

g. Sickness.—All cases of sickness (pars. 23 and 188) will be stated, and when the sickness is the result of an injury or wound, a brief statement will be given of the nature of the injury or wound and whether or not contracted in line of duty. The data is taken from the company daily sick report. (Par. 23*d*.) In reporting the departure of an officer or enlisted man to enter a general or base hospital, or a hospital at another post, camp, or station, or in reporting his return therefrom, the name or location of the hospital will be stated. When a soldier in confinement is taken into hospital the officer of the day will notify the soldier's company commander of the exact status so that the change can be made on morning report.

Examples:

(1) "Sgt Wilcox, duty to sick in qrs."

(2) "Pvt Wallace, duty to hosp 3 p. m."

(3) "Pvt Wallace, hosp to duty."

(4) "Pvt 1cl Jones, hosp to sick in qrs."

(5) "Corp Dodd, duty to hosp, injured during bayonet training. LD."

(6) "Pvt Wands, duty to hosp, wounded in action."

(7) "Corp Dodd, hosp to en route to Walter Reed GH."

(8) "Ck Adams, duty to absent sick Ft Jay. NY."

(9) "Ck Adams, absent sick Ft Jay, NY. to duty."

(10) "Pvt Jones, conf to conf hosp."

h. Arrest and confinement.—All cases of arrest and confinement will be stated. In case of arrest or confinement at another post, camp, or station, the name of the post, camp, or station will be stated. In case of confinement by civil authority, the remark will show the nature of the offense and whether the prisoner has been held for trial, tried, or discharged without trial; and when tried, whether acquitted or convicted. (Par. 189.) When a soldier in confinement in hospital is returned to confinement the officer of the day will notify the soldier's company commander.

Examples:

(1) "Corp Arnold, duty to arrest."

(2) "Corp Arnold rd to Pvt, SC, arrest to duty."

(3) "Pvt Wilcox, duty to conf."

(4) "Pvt Jordan, arrest to conf."

(5) "Pvt Jones, conf hosp to conf."

(6) "Pvt Wilcox, conf to enroute to conf at Washington Bks, DC."

(7) "Pvt Hall, duty to absent in hands CAuth, Baltimore, Md, held for trial on charge of larceny."

(8) "Pvt Hall, absent in hands CAuth, Baltimore, Md, to duty, released without trial."

(9) "Mec Cromwell, conf to duty."

i. Detached service.—All absence on duty exceeding 24 hours, with place of absence, will be stated. Duty with another organization at

the same post or station will be reported as special duty and not as detached service. (Pars. 14*f* and 190.)

Examples:

(1) "Pvt Cunningham, duty to DS at Ft Porter, NY."

(2) "Pvt Cunningham, DS at Ft Porter, NY, to duty."

j. Absence with leave.—Departure and return will be stated in all cases of absence of officers with leave and of enlisted men on furlough. The period of absence authorized will be stated in reporting departure. (Par. 191.) In case of leave of absence the day of departure is a day of duty and the day of return is a day of leave; in the case of a furlough both dates are inclusive.

Examples:

(1) "Capt Barber, duty to lv 10 days."

(2) "Sgt Capps, duty to fur 7 days."

(3) "Capt Barber, lv to duty."

(4) "Sgt Capps, fur to duty 9 p m."

k. Absence without leave.—Departure and return in all cases of absence without leave will be stated. In the case of absence without leave or in the hands of civil authorities the day of departure is a day of absence and the day of return is a day of duty without regard to hours. (Par. 192.)

Examples:

(1) "Mec Cromwell, SD to AWOL."

(2) "Mec Cromwell AWOL to conf."

l. Missing in action.—The number of officers and enlisted men by grade missing in action or captured by the enemy will be stated. (Par. 193.) Complete information, including names of officers and enlisted men killed, wounded, or missing in action or captured by the enemy, will be given under "Record of events." (Par. 19.)

Examples:

(1) "1 Sgt, 2 Corps, and 3 Pvts missing in action."

(2) "4 Pvts captured by enemy."

m. Attachment.—Attachment of officers and enlisted men for duty or for rations only, and relief therefrom, will be stated. When attached for rations only, the names of those attached will not be stated.

Examples:

(1) "Lt Jones attached for duty."

(2) "Lt Jones, attached, reld fr duty with Co."

(3) "Pvt Daniels, 15th MG Bn, attached for duty."

(4) "3 EM attached for rations 2 p. m."

(5) "3 EM, attached for rations, left Co 10 a. m."

n. Resignation, discharge, and dismissal of officers.—Resignation, discharge, or dismissal of officers will be stated.

Examples:

(1) "Capt Smith resigned."

(2) "Lt Jones disch."

(3) "Lt Williams dismissed."

o. Discharge and furlough to the reserve of enlisted men.—Discharge or furlough to the reserve of an enlisted man will be stated. The word "discharged," abbreviated "disch," will be used to cover all classes of discharges. (Par. 194.)

Examples:

(1) "Corp McAlexander, duty to disch."

(2) "Pvt Smith, J. T., SD to fur res."

p. Death, retirement, and desertion.—Death (par. 195), retirement (par. 196), or desertion (par. 197) of an officer or enlisted man will be stated.

Examples:

(1) "Ck Davidson, hosp, died."

(2) "1st Sgt Morse, absent sick, retired."

(3) "Pvt Dawson, AWOL to desertion."

q. Return of deserter to military control.—The return of a deserter to military control and his status will be stated. (Par. 198.)

Examples:

(1) "Desertion to conf."

15. Authentication.—*a.* The company or detachment commander will write his initials on the line with and immediately following the last entry of the day under "Remarks."

b. When the company or detachment commander renders reports of changes and prepares the pay rolls of his organization as provided in paragraph 35 and paragraph 52, he will also affix his initials on the morning report as indicated in subparagraph *c* for the personnel adjutant.

c. To indicate that all pertinent data from the column for "Remarks" on the morning report have been transcribed to the proper records and that the ration account has been checked, the personnel adjutant will prefix his initials on the morning report in the column for "Day of month," under the date to which the remarks pertain.

d. In all cases care will be taken to make each letter of the initials legible. (See model in paragraph 16.)

e. Should the personnel adjutant fail or neglect to initial the morning report as herein provided, his attention will be invited to the matter by the company or detachment commander.

16. Model sections: Strength, Remarks, and Ration Account.—The following models of sections of the company morning report illustrate the method of recording on the morning report in figures and by remarks the changes in duty and status of officers and enlisted men of a company during a period of 10 days. The model ration account illustrates the method of recording therein the strength for rations incident to the changes recorded under "Remarks," and the subsequent daily computation of the ration account, as explained in paragraph 17.

Model Sections from Morning Report, July 1–10, inclusive.

Day of month.	OFFICERS. For duty. Captains and Field Officers.	First Lieutenants.	Second Lieutenants.	On special duty.	Sick.	Absent.	Attached.	ENLISTED MEN. For duty. QM Sergeants, sr gd, and QM Sergeants.	Master Hosp Sergeants and Hosp Sergeants.	Master Sig Electricians and Ordnance Sgts.	Regtl Supply Sgts.	1st Sgts and Sgts, 1 cl.	Mess, Supply, Motor, and Stable Sgts.	Sergeants.	Corps and Lance Corps.	Cooks.	Bglrs 1 cl and Bglrs.	Horseshoers, Saddlers, and Wagoners.	Chief Mecs and Mecs.	Chauffeurs (all grades).	Privates, first-class, and Privates.	Recruits.	Total for duty.	On extra and special duty.	Sick in hospital.	Sick in quarters.	In arrest.	In confinement.	Total present.	On detached service.	Absent. Sick.	With leave.	Without leave.	In arrest or confinement.	Missing in action.	Total absent.	Total present and absent.	Attached. For duty.	For rations only.	ANIMALS ON HAND. Horses, private.	Horses, public. Serviceable.	Unserviceable.	Mules. Serviceable.	Unserviceable.
1	2	2	2			1						1	2	10	32	4	2		1		190	1	245	1	3			1	250			1				3	253		1					
2	2	2	2			1						1	2	9	30	4	2		2		190	1	241	1	3		1	1	247			1	2			4	251		1					
3	2	2	2			1						1	2	10	30	4	2		2		190	1	242		4		1		247			1	1			3	250		1					
4	2	2	2			1						1	2	10	30	4	2		2		190	1	242		3		1	1	247			1	1			3	250		1					
5	2	2	2			1						1	2	10	30	4	2		2		191	1	243		3			1	247			1	1			3	250		1					
6	2	2	2			1						1	2	10	30	4	2		2		190	1	242		2			3	247			1	1			3	250		1					
7	2											1	2	11	30	4	2		2		190	1	244		2			2	248			1				2	250		1					
8	2	2	2			1						1	2	11	30	4	2		3		191	1	245		2			1	248			1				2	250		1					
9	2	2	2			2						1	2	10	28	3	2		3		176	1	226		2			1	229			1				2	231		1					
10	2	2	2			2						1	2	10	28	3	2		3		176	15	240		2			1	243			1				2	245		1					

Model Section from Morning Report, July 1–10, inclusive.

Day of month.	REMARKS.
1	Capt Jones, duty to lv 10 days; Lt Smith assumed comd; Sgt Capps, duty to fur 7 days; Pvt Wilcox, duty to conf; Corp Caswell aptd sgt. N. A. S.
J.P.S.	
2	Mec Cromwell, duty to AWOL; Corp Arnold, duty to arrest; Corp McAlexander, duty to disch 2 pm; Sgt Banks transfd to 18th Cav, left Co 4 pm. N. A. S.
J.P.S.	
3	Pvt Jones, conf to conf hosp; Pvt Connors, SD fur res; Pvt Dawson, AWOL to desertion; Sgt Manville transfd fr 23d Inf, joined. N. A. S.
J.P.S.	
4	Pvt Macon, desertion to conf; Ck Davidson, hosp died. N. A. S.
J.P.S.	
5	Corp Arnold rd to pvt. SC, arrest to duty. N. A. S.
J.P.S.	
6	Mec Cromwell, AWOL to conf; Pvt Jones, conf hosp to conf; Pvt Hall, duty to absent in hands of CAuth Baltimore Md, held for trial on charge of larceny. N. A. S.
J.P.S.	
7	Sgt Capps, fur to duty 9 pm; Mec Cromwell, conf to duty. N. A. S.
J.P.S.	
8	Pvt Wilcox, conf to enroute to conf at Washington Bks DC; Pvt Hall, absent in hands CAuth Baltimore Md, to duty released without trial. N. A. S.
J.P.S.	
9	Lt Wilson asgd to Co, DS enroute to join; Pvt Ball asgd to and joined Co; 1 Sgt, 2 Corps, 1 Ck, 16 Pvts transfd to 66th Inf, left Co. N. A. S.
J.P.S.	
10	14 Rcts fr depot asgd and joined Co. N. A. S.
J.P.S.	

Model Section of Right Page of Ration Account in Morning Report.

MEN MESSING WITH ORGANIZATION

DATE JULY	Daily Average Strength for Rations	Number Men Messing with Organization	+ or − Correction for Percentage	Net Number Rations Due Organization
1	248	246	12	234
2	247	245	12	233
3	244	242	12	230
4	245	243	12	231
5	245	243	12	231
6	246	244	12	232
7	246	244	12	232
8	247	244	12	232
9	234	231	12	219
10	237	234	12	222
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				

TOTAL RATIONS DUE ORGANIZATION: 2296

Insert to Morning Report for Ration Account.
To be fastened inside front cover.

VALUE OF ONE RATION DURING MONTH: $----------

MEN AUTHORIZED TO MESS SEPARATELY.

NAME AND GRADE.	PERIOD. July	NUMBER OF RATIONS.
Barker, Lee, 1st Sgt.	1-10	10
Plumber, J. C., Sup Sgt.	1-10	10
Capps, M. M., Sgt.	8-10	3

Number of rations commuted	23
Value of rations at $0.43	$ 9.89
Ten per cent addition	$ 0.99
Total commutation due men messing separately	$10.88

Model Section of Left Page of Ration Account in Morning Report.

17. Rations.—*a.* (1) A ration is the allowance for the subsistence of one person for one day. The money value of rations to be credited to a company depends upon the average strength of the company mess during the ration period. (Par. 1220, A. R.) It is necessary therefore to keep, in the morning report, a careful record of the ration account for each day. The Daily average strength for rations" is the number for whom the company is entitled to rations and is found

by dividing by 3 the sum of the number of men entitled to each of the three meals, breakfast, dinner and supper with the company, as shown by the figures and "remarks" on the morning report. (Subpar. *b*.)

(2) Pending the revision of the forms for company, headquarters company, and headquarters morning reports (Form No. 332, Form No. 333, and Form No. 334, A. G. O.), the column heading "Rations" on the present forms for these morning reports will be stricken out. The ration account will be kept on the printed insert inside the front cover of the morning report. (See model ration account in paragraph 16.)

b. The following shows the computations by which the "daily average strength for rations" was determined in the model in paragraph 16:

July 1: Strength for rations at midnight June 30–July 1 is 249 and is determined from the data on the morning report for June 30. From the model it would have been as follows: 251 "total present,"—3 "sick in hospital,"+1 "attached for rations only."

The number "249" is the basis from which computation is made of the number of men for whom the company is entitled to rations for the day. The remarks are examined to determine what changes, if any, recorded therein effect a change in the number of men for whom the company is entitled to rations. Thus, on the morning report of July 1, Sgt. Capps left the company after breakfast and before dinner, there being no notation to the contrary in the remarks (subpar. *c* (3)); but since he receives commutation for the entire day the company can not take credit for his breakfast if it is given to him. The changes in duty and status of Pvt. Wilcox and Corp. McAlexander do not effect a change in the number of men present for rations. Therefore the "daily average strength for rations" is determined as follows:

For breakfast__ 248 (Sgt. Capps dropped at midnight as on furlough.)
For dinner____ 248
For supper____ 248

3)744=248="daily average strength for rations" for July 1.

July 2: Strength for rations at midnight July 1–2, 248 (250 "total present,"—3 "sick in hospital,"+1 "attached for rations only").

For breakfast__ 248
For dinner____ 247 (Mec. Cromwell dropped.)
For supper____ 245 (Corp. McAlexander and Sgt. Banks dropped.)

3)740=246⅔, or 247="daily average strength for rations" for July 2.

July 3: Strength for rations at midnight July 2–3, 245 (247 "total present,"—3 "sick in hospital,"+1 "attached for rations only").

For breakfast__ 245
For dinner____ 244 (Pvts. Jones and Connors dropped; Sgt. Manville
For supper____ 244 taken up.)

3)733=244⅓, or 244="daily average strength for rations" for July 3.

July 4: Strength for rations at midnight July 3–4, 244 (247 "total present,"—4 "sick in hospital,"+1 "attached for rations only.")

For breakfast__ 244
For dinner____ 245 (Pvt. Macon taken up.)
For supper____ 245

3)734=244⅔, or 245="daily average strength for rations" for July 4.

July 5: Strength for rations at midnight July 4–5, 245 (247 "total present,"—3 "sick in hospital,"+1 "attached for rations only.")

For breakfast__ 245
For dinner____ 245 } No change.
For supper____ 245

3)735=245=" daily average strength for rations " for July 5.

July 6: Strength for rations at midnight July 5–6, 245 (247 "total present,"—3 "sick in hospital,"+1 "attached for rations only.")

For breakfast__ 245
For dinner____ 246 (Mec. Cromwell and Pvt. Jones taken up for rations
For supper____ 246 after breakfast and Pvt. Hall dropped.

3)734=245⅔, or 246=" daily average strength for rations " for July 6.

July 7: Strength for rations at midnight July 6–7, 246 (247 "total present,"—2 "sick in hospital,"+1 "attached for rations only.")

For breakfast__ 246
For dinner____ 246
For supper____ 246 (Sgt. Capps taken up after supper.)

3)738=246=" daily average strength for rations " for July 7.

July 8: Strength for rations at midnight July 7–8, 247 (248 "total present,"—2 "sick in hospital,"+1 "attached for rations only.")

For breakfast__ 247
For dinner____ 247 (Pvt. Wilcox dropped and Pvt. Hall taken up after
For supper____ 247 breakfast.)

3)741=247=" daily average strength for rations " for July 8.

July 9: Strength for rations at midnight July 8–9, 247 (248 "total present,"—2 "sick in hospital,"+1 "attached for rations only.")

For breakfast__ 247
For dinner____ 228 (Pvt. Ball taken up and 20 soldiers dropped after
For supper____ 228 breakfast.)

3)703=234⅓, or 234=" daily average strength for rations " for July 9.

July 10: Strength for rations at midnight July 9–10, 228 (229 "total present,"—2 "sick in hospital,"+1 "attached for rations only.")

For breakfast__ 228
For dinner____ 242 (14 Rcts. taken up after breakfast.)
For supper____ 242

3)712=237⅓, or 237=" daily average strength for rations " for July 10.

c. It will be observed from the foregoing computations—

(1) That a fraction of one-third is disregarded, while a fraction of two-thirds is counted as a unit.

(2) That a soldier sick in hospital at the station of his company is attached to the hospital for rations; whereas one sick in quarters is rationed with his company.

(3) That a change of status of a soldier with regard to rations is assumed to have occurred after breakfast and before dinner unless otherwise stated in remarks.

(4) That a soldier in confinement messing with his company is so accounted for.

d. The "daily average strength for rations" as determined above from the tabulation and remarks on the morning report will be entered day by day in the column "Daily Average Strength for Rations" of

the ration account in the front of the morning report. The names of men authorized to mess separately, the period so messed, and the number of rations involved, will be entered separately as soon as known under the heading "Men authorized to mess separately." At the end of the ration period this latter tabulation will give the amount of commutation to be delivered to the organization for payment to the men messing separately. The "Daily average strength for rations" diminished by the number of men authorized to mess separately will give the entry for the column headed "Number men messing with organization." This latter figure is the basis upon which the plus or minus percentage correction prescribed in paragraph 1220, Army Regulations, for messes of various strengths is made. Having made the above correction, the result is the "Net number rations due organization," which is entered daily under the column so headed. The total of these figures for the ration period will be entered on the ration return as described in paragraph 174*g*.

18. Station or location.—The station or location of the company or detachment will be stated on the left of the page devoted to "Station and record of events," immediately following the day of the month. If there is no change during a 10-day period, the name of the station will be stated only once. On the march, the camp or bivouac at the end of the day will be considered as the station or location of the company or detachment for the purpose of the report. (See model in paragraph 19.)

19. Record of events.—Under this heading will be exactly noted:

a. Actions in which the organization, or any part of it, has been engaged, reconnaissances, marches, maneuvers, changes of station, with dates, places, distances marched, etc., and anything of particular interest relating to the discipline, efficiency, or service of the organization. (See also paragraph 47.)

b. The names and grades of officers and enlisted men killed, wounded or missing in action, or captured by the enemy, with dates and places. (Pars. 14*l* and 193.)

Model.

Day of month.	Station and record of events.
1–10	Galveston, Tex. Usual camp duties.
11–14	Galveston, Tex. Usual camp duties.
15	La Marque, Tex. Left Galveston 7.05 a. m. en route to Houston on practice march; arrived at La Marque 1.30 p. m.; distance marched, 13 miles.
16	Hulen Park, Tex. Left La Marque 8.30 a. m.; arrived at Hulen Park 10.05 a. m;. distance marched, 6½ miles.
17	Webster, Tex. Left Hulen Park 8.24 a. m.; arrived at Webster 12.10 p. m.; distance marched, 9 miles.
18	Dumont, Tex. Left Webster 7.17 a. m.; arrived at Dumont 12.05 p. m.; distance marched, 13½ miles.
19	Magnolia Park, Houston, Tex. Left Dumont 8.03 a. m.; arrived at Magnolia Park, Houston, 11.40 a. m.; distance marched, 9 miles.
20	Galveston, Tex. Left Magnolia Park 6.00 a. m.; arrived railroad station, Houston-by marching 4 miles. Entrained and left Houston at 12.05 p. m.; arrived at Galveston 2.15 p. m.; distance traveled by rail, 48 miles.
21–23	Galveston, Tex. Usual camp duties.
24	At sea on U. S. A. T. Kilpatrick. Embarked 11.30 a. m.; sailed for Vera Cruz, Mex., 5.30 p. m.
25–27	On U. S. A. T. Kilpatrick en route to Vera Cruz, Mex.
28	On board U. S. A. T. Kilpatrick at Vera Cruz, Mex. Arrived at Vera Cruz at 7.30 a. m. Total distance traveled by water, 628 miles.
29–31	Vera Cruz, Mex. Disembarked at Vera Cruz 8.00 a. m. 29th; taking station there and performing usual camp duties, provost guard duty in city, and outpost duty south of city.

20. Additional sheets.—Additional sheets will be attached for "Remarks" and for "Station and record of events," if the space allotted therefor proves insufficient.

21. Use of indelible pencil and red ink.—Normally the morning report will be prepared with ink, but when pen and ink are not available an indelible pencil may be used for the purpose. Red ink will not be used in preparing morning reports except as prescribed in paragraph 12, and for ruling off ration periods within the month. (Par. 174.)

22. Filing.—The current morning report will be kept in front of the "Reminder" in the miscellaneous tray of the company field desk. At the end of the month the closed morning report with the closed duty roster will be placed in front of the month card of the month just ended, where it will be kept for one year, or until this month card reappears in front of the month cards in the "Reminder." The morning report will then be placed in the front of the guide card "Returns" in the permanent file. (Pars. 205 and 215.)

SICK REPORT.

23. Company sick report, Form No. 339, A. G. O.—*a.* When an enlisted man is in need of medical attention, his name with Army serial number will be placed upon the company sick report preliminary to his attendance at sick call. In an emergency or when a soldier is in need of immediate medical attention, his name will be entered upon the company sick report which will be sent to the hospital, infirmary, dispensary, or other place of holding sick call, as soon as practicable.

b. The company sick report consists of two parts:

(1) The company officer's report.

(2) The medical officer's report.

c. (1) The company officer's report will be prepared in the company and will be signed by a commissioned officer of the company. Whenever practicable it should be completed and signed before the sick report is sent to the medical officer.

(2) The first entry for each occasion will be made on the line immediately following the signatures of the company officer and medical officer to the preceding entry. (Par. 26.)

(3) If the company officer can not state definitely whether the alleged sickness or injury originated in the line of duty, he will place an interrogation point (?) in the column provided for such expression of opinion. (Par. 24.)

(4) The sick report will be sent to the place of holding sick call by the noncommissioned officer in charge of the detachment of enlisted men desiring medical treatment and returned to the company by the same means.

d. The medical officer's report will be filled in and signed at the hospital, infirmary, dispensary, or other place of holding sick call. The company sick report, when signed by the medical officer, will be returned to the company without delay in order that the company commander may make disposition of the enlisted men whose names appear thereon in accordance with the medical officer's report, namely, as "Sick in hospital," "Sick in quarters," or "Duty." There is no such status as "Light duty."

24. Line of duty.—*a.* Every disease or injury suffered by an officer or enlisted man while in military service of the United States should be reported as originating in the line of duty unless the reporting officer knows personally or by credible information, (1) that the disease or injury existed before the man entered the service; (2) that it was incurred while the man was absent on furlough or without permission; or, (3) that it resulted from willful neglect or immoral conduct of the man himself. (See "Line of duty," Digest of Opinions of the Judge Advocate General.)

b. (1) When a soldier is unable to perform duty, sick in quarters or in hospital, for more than one day as result of his own intemperate use of drugs or alcoholic liquors or other misconduct he forfeits pay for the period he is unable to perform duty and is required to make good the time lost before he is discharged or furloughed to the reserve (A. W. 107; par. 229, C. of O.). When the company commander or the medical officer is of the opinion that the sickness of a soldier results from his own intemperate use of drugs or alcoholic liquor or other misconduct, the notation "No; GO 31, 1912," will be made in the columns "In line of duty," as prescribed in paragraph 229, Compilation of Orders. When the opinions of the company commander and medical officer are in accord, the finding, if approved by the commanding officer, will be final. In such case the commanding officer will signify his approval by entering the word "Approved" with his official signature in the column "Disposition" opposite the last entry of the name of the soldier on the sick report. If the commanding officer does not concur in the finding of the company commander and medical officer he will similarly signify his disapproval by entering the word "Disapproved" with his official signature in the column "Disposition." In case the company commander and medical officer are not in accord, or in case the company commander and medical officer are in accord but the commanding officer dissents, a board of officers will be convened and action had as prescribed in paragraph 229, Compilation of Orders.

(2) When an entry of "No; GO 31, 1912" is made on a company sick report, the officer or enlisted man in whose case the notation is made will be informed of the entry by the company commander without unnecessary delay, and such officer or enlisted man so informed will thereupon be afforded an opportunity to appear before the commanding officer and present his objections to such entry and to produce and offer any evidence or facts which he desires to be considered in connection therewith.

(3) Generally, the sick report will be submitted to the commanding officer for action indicated in subparagraph (1) when the soldier is returned to duty, or his name otherwise dropped from the sick report; but it may be submitted for such action at an earlier date when necessary or desirable to determine the pay status of the soldier for the current or a preceding month, or when the soldier is to be transferred to a base or general hospital or to a hospital at another post, camp, or station.

(4) An enlisted man in whose case there is pending a question as to whether sickness was the result of his own intemperate use of drugs or alcoholic liquors or other misconduct will not be paid for any period during which such question is pending. In order that the personnel adjutant may be informed of a possible stoppage of pay of the

soldier, the sick report will be sent to the personnel adjutant as soon as practicable after an entry of "No; GO 31, 1912" has been made. The personnel adjutant, after making provisional notation on the pay rolls of the company and the pay card of the soldier, will affix his initials in the column "Date" on the company sick report opposite the name of the soldier in the first entry in which the notation "No; GO 31, 1912" appears. When the commanding officer approves a concurring opinion of the company commander and medical officer, the sick report will be submitted to the personnel adjutant, who, after making necessary entries on the pay rolls of the company and the pay card of the soldier, will affix his initials in the "Date" column on the company sick report opposite the name of the soldier in the last entry in which the notation "No; GO 31, 1912" occurs. Should the personnel adjutant fail or neglect to initial the company sick report as prescribed in this subparagraph his attention will be called to the matter by the company commander.

(5) The report of a board of officers convened as contemplated in subparagraph (1), after final action thereon, will be submitted to the personnel adjutant, who, after making necessary entries on the pay rolls of the company and the pay card of the soldier, will indorse on the report the words "Entered on pay rolls and pay card" and add his initials. The report will then be transmitted to the company commander, who, after making necessary entries on the service record of the soldier, will indorse on the report the words "Entered on service record" and add his initials. The report of the board of officers will then be forwarded directly to The Adjutant General of the Army for file in his office with the individual record of the enlisted man.

(6) Since no penalty attaches in case of an absence from duty for only one day as result of intemperate use of drugs or alcoholic liquors or other misconduct, the action of the commanding officer in such case is not necessary, and the sick report will not be submitted for action indicated in subparagraph (1). However, if the sick report was sent to the personnel adjutant on the day the soldier was first marked "No; GO 31, 1912," although the duration of sickness did not exceed one day, it will again be submitted to the personnel adjutant, who, after making necessary correction of his provisional entry on the pay rolls and pay card, will initial the entry on the sick report as prescribed in subparagraph (4).

(7) When a soldier is on the guardhouse sick report the officer of the day will perform the same functions relating thereto as required of the company commander, and will notify the soldier's company commander of the soldier's exact status. (Par. 14*g*.)

25. Erasures.—Erasures on the company sick report are prohibited. A line drawn across an erroneous entry will sufficiently indicate its elimination. All eliminations and corrections will be authenticated by certificate of the officer making them, written on the margin of the page.

26. Authentication.—The signatures, rank, and organization or arm or staff corps or department of the company officer and medical officer will all be placed on the line immediately below the last entry for the occasion, each officer signing beneath the items of his report.

27. Filing.—The current sick report will be filed in front of the "Reminder" in the miscellaneous tray of the company field desk. A sick-report book will be completely used before a new one is started.

When completely used, a sick-report book will be placed in front of the month card of the current month, where it will be kept for one year, or until this month card reappears in front of the month cards in the "Reminder." The sick report will then be removed and placed in the first year of the five-year file. (Pars. 205, 213.)

DUTY ROSTER.

28. The duty roster, Form No. 342, A. G. O.—*a.* A duty roster is a list of officers or men for duty, with a record of the duty performed by or the status of each. Generally details for duty are so made that the one longest off duty is the first for detail. Details so made are said to be made by roster. (Par. 355 A. R.) In companies the duty roster is kept on Form No. 342, A. G. O. (See model in paragraph 34.) The terms "Duty roster" and "Roster of troops" (par. 36) are used to designate different rosters and must not be confused.

b. Company commanders will supervise the keeping of company duty rosters. All duties performed by roster must be duly credited.

c. The duty roster consists of two parts: (1) roster for guard duty, (2) roster for other duties.

29. Roster for guard duty.—*a.* On the roster for guard duty each soldier will be charged with the number of days he has been present and available for guard duty since his last tour, with the exception that when not available on account of absence without leave, in arrest, in confinement or on pass, he will be charged the same as if he had been present and available, the numerals being inserted in the square just above the letter indicating his status. (See model in paragraph 34.)

b. A soldier on furlough, detached service, extra duty, special duty, missing in action, or present or absent sick, will not be charged for days off duty while not available, and upon returning to duty will resume the status on the roster he had when he became nonavailable.

c. The soldier longest off duty, as indicated by the numeral in the date column, will ordinarily be the first for detail for guard.

d. If the soldier is available but not required for guard duty, the numeral showing the number of days since he performed guard duty will be placed in the proper place opposite his name. The performance of a tour of main guard duty is indicated thus: ////. Any special guard duty, such as stable guard, may be similarly indicated, with the addition of the initial letter in the open half space, thus: S////.

e. The detail for supernumerary should fall generally to the man next for detail.

30. Roster for other duties.—*a.* At the beginning of the month, in the proper column opposite each man's name, will be inserted the date when he last performed the duty specified, using the abbreviated name of the month and the numeral.

b. The soldier longest off duty as indicated by the date when last performed, or absence of date, will be ordinarily the first for detail for the duty. When a detail for any one of these duties has been determined upon, a horizontal line will be drawn through the date indicating when the duty was last performed and the numeral inserted indicating the day of the month on which the duty is performed. If again detailed for this duty during the month, a horizontal line will be drawn through this last date and the numeral indicating the new date recorded. (See model roster.)

c. The necessary entries relative to any regular duty by roster not provided for on the form will be shown in one of the blank columns provided for that purpose, the nature of the duty being shown in the heading of the column. (See "Detached service" in model roster.)

d. In case of a detail for detached service *by roster*, a dash will follow the numeral to indicate the date of departure. But, since detached service is a variable duty as regards length of time, it is the day of return that determines "when last performed"; upon return from such detached service, a horizontal line will be drawn through date of departure, and the date of return will be inserted after the dash. This does not apply to detached service other than by roster.

31. Preparation and amendment of roster.—*a.* Names will be entered on the duty roster in the order in which the service records are filed. (Par. 118.) At the end of the month the dates when duties were last performed will be transferred to the proper spaces on the roster for the ensuing month, the roster being newly arranged to include changes during the past month.

b. All gains during the month will be taken up at the foot of the roster following the last name entered, indicating the date effective by appropriate entry in the date column. All losses will be recorded by entering the word "discharged," "transferred," "died," "deserted," etc., the entry beginning in the date column on which effective.

c. The following abbreviations are prescribed for guard rosters and supplement Special Regulations No. 56 for this purpose only:

A—Absent without leave.
AC—Absent in confinement.
AS—Absent sick.
Ar—Arrest in quarters.
C—In confinement.
CSk—In confinement sick.
DS—On detached service.
ED—On extra duty.
F—On furlough.
P—On pass.
Rct—Recruit.
SD—On special duty.
Sk—Sick.

32. Exceptions.—Departures from these instructions may be authorized by the commanding officer when a strict application would allow an improper advantage or work a hardship.

33. Filing.—The current duty roster will be filed in front of the "Reminder" in the tray of the field desk. At the end of the month the closed roster will be filed with the month card to which it pertains until the card next appears when the duty roster may be destroyed. (Par. 205; par. 282, A. R.)

34. Model duty roster.—The following model indicates the method of keeping the duty roster. It includes extracts from the duty roster for the month of July and complements the model morning report in paragraph 16.

Model Section of Duty Roster for "Other Duties."

No.	Rank.	Name.	Nature of Duty and When Last Performed.					
			Charge of Quarters and Room Orderly.	Fatigue.	Kitchen Police.	Detached Service.		
10	Sgt	Capps	~~Jun 25, 9,~~ 23	~~Jun 20, 10,~~ 29				
11	Sgt	Castle	~~Jun 26,~~ 11	~~Jun 30, 11,~~ 21				
12	Sgt	Manville	~~5,~~ 18	~~8, 17,~~ 27				
14	Corp	***** Arnold Rd to pvt	Jun 20	Jun 28				
1	Cook	***** Davison						
33	Pvt 1st Cl	***** Abbott		~~Jun 24, 6,~~ 23	~~Jun 20, 6,~~ 21	May 15		
36	Pvt 1st Cl	Dawson		~~Jun 20,~~ 20	~~Jun 21,~~ 18	May 25		
37	Pvt 1st Cl	Hall		~~Jun 18, 1, 17,~~ 28	~~Jun 26, 8,~~ 21	May 25		
8	Pvt	***** Connors						
38	Pvt	Jones		~~Jun 28,~~ 18	~~Jun 24,~~ 11	~~Apr 10,~~ 25-		
45	Pvt	Macon		Jun 15	Jun 12	Apr 20		
80	Pvt	Wilcox		~~Jun 22,~~ 29	~~Jun 20, 18,~~ 25	May 15		
138	Pvt	Arnold Rd fr corp		~~5, 13,~~ 31	~~8,~~ 15	~~28~~-30		
139	Pvt	Ball		~~17,~~ 26	~~14,~~ 23			

Model Section of Duty Roster for Guard.

GUARD ROSTER.																																No.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	
F	F	F	F	F	F	F	3	4	5	6	7		1	2	3	4	SD	SD	SD	SD	SD	SD	SD	SD	SD	SD	SD	5	6	7	10
7	8		1	2	3	4	5	6	7	8		1	2	3	4	5	6	7	8	9		Sk	Sk	Sk	AS	AS	AS	DS	DS	DS	11
		1	2	3	4	5	6	7		1	2	3	4	5	6	7	8		1	2	3	4	5	6	7	8		1	2	3	12
	[1]Ar	[2]Ar	[3]Ar	Rd to pvt (138 below)																											14
Sk	Sk	Sk	Died																												1
9	10	11		1	2	3	4	5	6	7	8	9	10		1	[2]A	[3]A	[4]A	[5]A	6	7	8	Rd (140 below)								33
[8]A	[9]A	Deserted.								[18]AC	[19]AC	[20]AC	[21]AC	[22]C	[23]C	[24]C	25		1	2	ED	ED	ED	ED	ED	ED	ED	ED	ED	ED	ED	36
8	9	10		1	[2]AC	[3]AC	4	5	6	7	8	9	10		1	2	[3]P	[4]P	5	6	7	8	9	10		1	2	Transfd.				37
SD	SD	Fur Res																													8
[9]C	[10]C	[11]CSk	[12]CSk	[13]CSk	[14]C	[15]C	[16]C	[17]C	[18]C	19	Sk	Sk	Sk	Sk	Sk	Sk	20		Sk	Sk	Sk	1	2	DS	DS	DS	DS	DS	DS	DS	DS	38
			[15]C	[16]C	[17]C	[18]C	[19]C	[20]C	[21]C	[22]C	[23]C	[24]C	[25]C	[26]C	Disch.																	45
[8]C	[9]C	[10]C	[11]C	[12]C	[13]C	[14]C	[15]AC	[16]AC	[17]AC	[18]C	[19]C	[20]C	[21]C	22		1	2	3	4	5	6	7	8	9		1	2	3	4	5	80
				4	5	6	7	8	9		1	2	3	4	5	F	F	F	F	F	6	7	8	9		1	DS	DS	DS	2	138
								Rct	Rct	Rct	Rct	Rct	Rct	Rct	Rct	Rct	Rct	1	2	3	4	5	6	7	8	9	10		1	2	139

Section IV.

PERIODICAL COMPANY REPORTS AND RETURNS.

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REPORT OF CHANGE.

35. Report of change.—When a separate or detached company or a detachment is serving alone the commander thereof will render reports of changes, Form No. 647*a*, A. G. O. (enlisted men), and Form No. 648*a*, A. G. O. (officers), as prescribed in Special Regulations No. 58, or will designate a subordinate officer for this duty. It is the duty of all commanding officers to see that reports of changes are rendered as required by regulations. (Cir. No. 291, W. D., 1919.)

ROSTER OF TROOPS.

36. Roster of troops.—*a*. The company monthly roster of troops (Form No. 703, A. G. O.), is prepared by the personnel adjutant and is retained by him for use at the headquarters of the command or station for a period of one month, or until the roster for the succeeding month is prepared, when it is transmitted to the company for file. (S. R. No. 58.) When received in the company the roster of troops will be filed with the closed morning report for the same month in

front of the month card for the month to which the roster and morning report pertain, where it will be kept for one year or until this month card again appears in front of the month cards in the "Reminder." The roster of troops will then be placed in the returns section of the permanent file. (Pars. 22 and 215.)

b. When a separate or detached company or a detachment is serving alone the roster of troops of the company or detachment required by Special Regulations No. 58 will be prepared by the company or detachment commander or by the officer designated to render the reports of changes for the company or detachment. (Par. 35.)

COMPANY RETURNS.

37. Company returns (Form No. 30, A. G. O.) are prepared by—

a. Detached companies and detachments (par. 2*c*) and separate companies and detachments of all arms, staff corps, and departments (par. 2*b*).

b. Division headquarters troops, engineer trains, and mobile ordnance repair shops.

c. Corps mobile veterinary hospitals, base veterinary hospitals, veterinary hospitals, ambulance service sections, mechanical repair shop units, advance animal transport depots, base animal transport depots, field remount depots, auxiliary remount depots, animal embarkation depots, remount squadrons, ship repair shops, graves registration sections, machine-shop truck units, and aero squadrons.

d. All other units, establishments, and institutions similar in organization and administration to a separate company and not provided for in *a*, *b*, and *c*.

38. Company returns not prepared by companies serving at the headquarters of the regiment.—A company return is not prepared by a company serving at the headquarters of the regiment, separate battalion, or similar unit, to which it belongs. The data concerning such a company for a regimental return (Form No. 41, A. G. O.) is obtained from headquarters company and company morning reports.

39. Detached companies.—*a.* If the company is detached from the regimental headquarters a return will be prepared and will contain under the heading "Record of events" the information concerning company officers necessary to prepare the regimental roster of officers. (Par. 47*b*.) This information will not be entered on the return of a *separate* company.

b. If the detached company is serving under a field officer of the regiment the return will be forwarded through him. (Pars. 813 and 828, A. R.)

40. Detachments of staff corps and departments attached to regiments and similar units.—Detachments of officers and enlisted men of the Medical Department, Ordnance Department, Veterinary Corps, or other staff corps or department, assigned to duty with or attached to regiments, separate battalions, or similar units in accordance with Tables of Organization, are accounted for on the regimental return, and the same instructions with regard to returns of companies of a regiment apply to these detachments.

41. Attached officers and enlisted men.—On the return of detached companies, attached officers and enlisted men belonging to other companies of detachments of the same regiment, separate bat-

talion, or similar unit will be shown in red-ink figures. All other attached officers and enlisted men will be shown in black-ink figures. Enlisted men shown on the company morning report in the column "Attached for rations only" will not be accounted for on the company return. (Pars. 12 and 14*m*.)

42. White and colored troops.—For the purpose of returns troops are classed as white or colored. On company returns the classes will be accounted for on separate lines as indicated on the form.

43. Special forms for use by staff corps and departments.—Special forms for company returns, if approved by The Adjutant General of the Army, will be used in lieu of Form No. 30, A. G. O., by companies and detachments of staff corps and departments for returns both to The Adjutant General of the Army and to the chief of the staff corps or department concerned.

44. Preparation of the return.—*a*. The company return, prepared on the first day of the month succeeding the month for which rendered, shows the condition of the company at midnight on the last day of the month. Therefore, the figures on the line "Totals" may be taken directly from the morning report for the last day of the month. The figures for the columns "Present" and "Absent" may be taken from the columns "Total present" and "Total absent," and for the columns "Total present and absent," "Attached," and "Attached for duty" from similarly named columns on the morning report. Enlisted men attached for rations only are not shown on the return. (Par. 41.)

b. The figures for the column "Strength last monthly return" may be taken from the column "Total present and absent" on the last monthly return or from the column "Total present and absent" on the morning report for the last day of the preceding month. The figures for the column "Wounded in action during the month" must be compiled from "Remarks" on the morning report. (Par. 14*g*.) The figures for the column "Missing in action during the month" may be compiled from "Remarks" on the morning report (par. 14*l*), or the sum of the figures in the column "Missing in action" on the morning report may be taken, but in either event care must be exercised to prevent duplication in case the name of a soldier appears on the morning report twice during the month as missing in action.

45. Effective strength.—Effective strength will be reported only in campaign, and in determining such strength only those who are available for service in line of battle will be included. Officers and enlisted men who are sick or disabled, or on duty in any of the staff or supply departments, or for any other reason are not available in line of battle, will be excluded.

46. Alterations since last monthly return.—The data to be entered under the heading "Alterations since last monthly return" will be compiled from "Remarks" on the morning report (par. 14), extracts from Special Orders, service records (pars. 106 and 108), extracts from service records (pars. 114, 119, and 120), and reports of changes (par. 35). The data included under this heading furnish valuable information for the records of the War Department and at the same time afford the company commander a ready means of checking the accuracy of the return. The strength shown by the column "Total present and absent" must agree with the "Strength last monthly return," plus or minus the net gains or losses during the month.

47. Record of events.—*a.* The information to be reported under the heading "Record of events" is contained on the company morning report under the heading "Station and record of events." (Par. 19*a*.) The names and grades of officers and enlisted men killed, wounded, or missing in action, or captured by the enemy, reported under the heading "Record of events" on the morning report are not reported by name on the company return. (Par. 19 *b*.)

b. In the case of *detached* companies (pars. 2*c* and 39) the names of company officers will be reported under the heading "Record of events" with the information necessary to prepare the regimental roster of officers. (S. R. No. 58.)

48. Disposition of copies of return.—*a.* The original and copies of the company return prepared by a detached or separate company will be disposed of as indicated below. Copies may be made by carbon process, but each must be clear, distinct, and signed.

(1) In the case of a separate company the original will be sent directly to The Adjutant General of the Army.

(2) In the case of a detached company the original will be sent directly to the regimental, separate battalion, or similar unit commander.

(3) A copy will be retained with the records of the organization.

(4) In all cases a copy will be furnished to the headquarters rendering the consolidated return upon which the organization is carried—through the division if the organization is a part thereof and is at the same station.

(5) A copy will be furnished to the chief of the staff corps or department in case of troops pertaining thereto.

(6) If the organization is a part of a division and is separated therefrom a copy will be furnished the division commander for his information.

b. The disposition of the original and all copies will be noted below the Record of events on the retained return; for instance, in the case of a separate company of engineers (par. 2*b*).

Original mailed A. G. O. 1 Jan–19
Copy mailed to C. of E. 1 Jan–19
Copy to post hq. with morning report 1 Jan–19

49. Filing.—The copy of the company return retained with the records of the organization will be placed in the "Reminder" in front of the month card of the month to which the return pertains, where it will be kept for one year, until this month card reappears, when the retained copy will be transferred to the returns section of the permanent file. (Par. 215*a*(2).)

PAY ROLLS.

50. Instructions for the preparation of pay rolls.—Instructions for the preparation of pay rolls are contained in Special Regulations No. 58.

51. Preparation of pay rolls by personnel adjutant.—Normally the company pay rolls are prepared by the personnel adjutant of the regiment, separate or detached battalion, or similar unit, or by the personnel adjutant of the headquarters to which the morning report is submitted.

52. Pay rolls of detached companies.—In case of a separate or detached company or a detachment serving alone the pay rolls are

prepared by the company or detachment commander or by a subordinate officer designated as personnel adjutant. (Par. 35.)

53. Procedure when company is detached.—When a company is to be detached the company commander or the subordinate officer designated by him as personnel officer will obtain from the personnel adjutant of the regiment, separate battalion, or similar unit, or from the personnel adjutant of the post, camp, or station in the case of separate companies and detachments, the pay cards pertaining to the company, the pay roll of the company for the preceding month, and the pay roll for the current month completed to date. Upon arrival at the new station these records will be turned over to the personnel adjutant of the post, camp, or station; or, if the company is to serve alone, they will be retained with the company records, being filed in the lid section of the field desk.

54. Procedure when company rejoins regiment or station.—When the company rejoins the regiment, or in the case of a separate company or detachment when it returns to its proper station, the pay cards, retained pay rolls, pay rolls upon which payment has not yet been made, if any, and the pay rolls for the current month completed to date will be turned over to the personnel adjutant of the regiment or of the post, camp, or station.

55. Signing and extension of pay roll.—*a.* An original and two carbon copies of pay rolls will be prepared. The original, finally filed as a voucher by the disbursing officer, will be transmitted to the company commander to be signed by the enlisted men borne thereon who are to receive pay. The soldier's signature is an acknowledgment of the correctness of stoppages, as well as a receipt for amounts accruing to him, except when noted as in subparagraph *f*, and *he will be so advised.*

b. The company commander will return the signed roll to the personnel adjutant who will transmit it with the first carbon copy to the disbursing officer for computation.

c. When the first carbon copy is returned to the personnel adjutant after computation the first and second carbon copies will be transmitted to the company commander in time to enable him to extend the second carbon copy of the pay roll prior to payment. This extension includes the copying of all new items to the second carbon copy from the computed first carbon copy.

d. Both carbon copies are then returned to the personnel adjutant, who retains the second carbon copy for reference pending payment, and returns the first carbon copy to the disbursing officer.

e. Having been notified by the disbursing officer of the time of payment, the personnel adjutant sends the second carbon copy to the company in time for the payment, following which it will be returned to the personnel adjutant for file.

f. If for any reason a soldier who has signed the pay roll is not paid, a notation "Not paid" will be made opposite his signature on the original and on the first and second carbon copies. This will be done in case the soldier refuses payment contending the amount to be in error, or in a case of transfer, discharge or death subsequent to signature and prior to payment. (Par. 1333 A. R.)

56. Deposits.—The company commander will cause those soldiers who desire to make deposits with the disbursing officer to give notice to that effect when signing the pay roll, so that the proper receipt in the soldier's deposit book may be prepared prior to payment, ready

for the disbursing officer's receipt thereon after he has taken up the deposit. (Par. 170.)

57. Company collections.—The company collection sheet is prepared before payment so that the collections for various company activities may be made as soon as the soldiers leave the pay table. In assessing and making company collections company commanders should be guided by the precedents and rulings imposed by the Post Exchange council as to charges and percentages accruing to the company fund from company barber, tailor, cobbler, etc. (Par. 327, A. R.) Paragraphs 15 and 15½, Special Regulations, No. 59, prescribe the procedure relative to company collections on account of the post exchange (pars. 327 and 345 A. R.). Collections on account of Post Exchange Laundry and Post Laundry must be differentiated. (Par. 192, C. of O.)

58. Procedure after payment.—*a.* When the disbursing officer has completed the payment the officer witnessing the payment will accomplish on the original pay roll the certificate that he witnessed the payment as made by the disbursing officer, whose name he notes on the pay roll together with date of payment (par. 1318, A. R.); and the certificate on each carbon copy that it is a true copy of the original, excepting signatures in receipt column and the certificate as to witnessing payment. (Par. 1332, A. R.)

b. If the roll has been prepared by the personnel adjutant, he, and not the company commander, will certify to the correctness of each roll.

c. As soon as the payment is completed the company commander will attest the receipts made by the disbursing officer in the several deposit books, make the required entry of deposit of the service record, and check the soldier's name and deposit on the advice of soldier's deposit (Q. M. C. 8*a*), which should be prepared in advance for transmission direct to the Quartermaster General of the Army as soon as checked and signed.

d. In each case of a deposit by a soldier the corresponding entries in the deposit book and service record will be compared and checked, and the entries on service record will be initialed. A similar procedure is had when deposits are made at times other than at the regular monthly payment (pars. 167 and 170).

59. Payment by express or check.—In the cases where payment is not made by a quartermaster in person, the money is forwarded by express, and payment is made according to the procedure provided in paragraphs 1320–1331, Army Regulations. Where, in similar cases, payment can not be made by express the procedure is indicated by paragraphs 1334–1335, Army Regulations. Where payment is made by check the company commander, at the soldier's request, will certify to his indorsement to facilitate payment. (Par. 1331, A. R.)

60. Part collection of stoppage.—In case of considerable stoppage or indebtedness against a soldier's pay, and where a special hardship would be worked upon the soldier, the collection may be limited to two-thirds of his pay. In the case of a deserter restored to duty the collection of resultant stoppage and indebtedness may be limited to one-third of his pay under like circumstances. (Par. 232, C. of O., 1916 Supl.) If pay is too small to meet Government insurance premium, etc., the procedure prescribed in paragraph 74*h*, Special Regulations No. 72, will be followed.

SECTION V.

COMPANY PROPERTY RECORDS.

COMPANY EQUIPMENT RECORD.

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COMPANY EQUIPMENT RECORD.

61. Equipment A and B.—*a.* As used in these regulations, the term "equipment" includes all articles of ordnance, engineer, signal and medical property, and all articles of quartermaster property issued to troops. With reference to its issue to and use by troops, equipment is classed as A, the war set for field and garrison use; and B, the drill set and other articles additional to A for use at posts and camps or stations of relatively permanent nature. (Cir. No. 377, W. D., 1919.)

b. (1) When an organization changes station from one post or camp or station of a relatively permanent nature to another of the same category, it will take normally Equipments A and B, Tables I, II, III, and IV, Tables of Basic Allowances. (Cir. No. 377, W. D., 1919.)

(2) When individual enlisted men change station under similar condition, they will take with them normally the articles listed in paragraph 122*a*.

(3) Individuals or organizations concentrating for, or going on, indefinite field service will take Equipment A only, all other property being turned in to the supply officer, except field desk B (pars. 199 and 201), which will be stored. Where the field service is of a definitely temporary nature, the property other than Equipment A will be stored by the organization.

(4) Surplus property of individuals separated from active service will be disposed of as follows: Clothing and articles of permanent individual equipment (par. 122*a*) will be turned in to the supply officer. The articles will be listed by the company commander upon shipping ticket (par. 176), arranged in a bundle, and sent to the supply officer for disposition, as provided in Special Regulations No. 77. The supply officer or his representative will receipt on a receiving report and return it at once to the company for file with the company property record until inspected by the zone property auditor. All other items being on the company property loan record are company property and are handled as such.

62. The company equipment record consists of—*a*. The property loan record, P. & S. Form No. 263B (par. 63); and, according to the circumstances;

b. Copies of requisitions, P. & S. Form No. 160, (par. 173);

c. Copies of receiving reports, P. & S. Form No. 257 (par. 175);

d. Copies of shipping tickets, P. & S. Form No. 260 (par. 176);

e. Statements of charges, Form No. 602, A. G. O. (par. 160);

f. Copies of reports of survey, Form No. 196, A. G. O. (par. 142);

g. Copies of inventory and inspection reports, Form No. 1, I. G. D. (par. 178).

63. Property loan record, P. & S. Form No. 263B.—*a*. The property loan record is a continuing record in the company and will remain with the company upon change of station. The vouchers pertaining to each card will be kept with or in it until inspected by the zone property auditor.

b. All articles of equipment issued to a company except clothing, certain articles of individual equipment issued to enlisted men for their current use and retention upon transfer (see paragraph 122*a*, and Circular No. 377, W. D., 1919, as amended), and expendable articles, will be listed on the property loan record. Each class of property will be listed separately under appropriate headings. In each class items will be listed in alphabetical order as they appear on the tables of basic allowances. A separate property loan record will be kept for garrison equipment.

c. Transactions will be recorded on the property loan record from time to time as they occur, the record being kept complete and up-to-date at all times. If, under any item, all the spaces for recording receipt or return are used, when the next transaction occurs the item will be checked thus (√) and transferred to the end of the list where the record will be continued. Whenever it becomes necessary to replace a sheet of the record the balances from the old record will be transferred to the first "Balance" column of the new record. The old record will be retained until inspected by the zone property auditor.

d. In posting items to the property loan record it will be borne in mind that the columns under the heading "Quantity Rec'd" are debit columns and those under "Quantity Ret'd" credit columns.

64. Replenishment of equipment.—*a*. Instructions concerning the issue of clothing are given in paragraphs 72–75. When items of equipment are desired either as replenishment or as an original issue, requisition will be prepared on P. & S. Form No. 160 as prescribed in paragraph 173, and sent to the supply officer. A copy of the requisition will be retained and filed with the property loan record. The issue will be made by the supply officer on shipping ticket, P. & S.

Form No. 260, a copy of which will be furnished to the company commander. The company commander or his representative will receipt for the articles on the copy of the shipping ticket retained by the supply officer. Except as noted in subparagraph *b*, all articles of equipment except clothing and individual equipment issued to enlisted men for their permanent retention (par. 122*a*), and expendable articles, will be entered on the property loan record, the date, shipping ticket number, and quantity being recorded in the proper columns. The shipping ticket will then be filed with the requisition as a voucher to the property loan record. (Par. 176.)

b. No entry will be made on the property loan record of the receipt of expendable articles; nor of articles of clothing or equipment issued to enlisted men for their permanent retention; nor of articles exchanged on certificate (pars. 67 and 176*d*), nor of articles covered by receiving report in transferring responsibility in the company.

c. Articles of clothing and individual equipment will be entered on individual equipment records as prescribed in paragraph 122, the names of the enlisted men to whom the articles are issued being shown on the shipping ticket.

65. Articles turned in as surplus.—When equipment issued to a company on loan is returned to a supply officer, he will furnish the company commander a receiving report listing the items returned. The articles will be dropped from the property loan record as returned, the date, receiving report number, and quantity being shown in proper columns. The receiving report will be filed as a voucher to the property loan record.

66. Articles retained by a soldier when transferred or detached.—*a*. Instructions for the preparation of the individual equipment record of a soldier transferred or detached are given in paragraph 125.

b. Articles of equipment other than clothing and individual equipment permanently retained by a soldier when transferred or detached, together with any articles for which he may be indebted to the United States at the time, will be entered on a shipping ticket in duplicate and the soldier's receipt obtained on both copies. The original will be forwarded with the service record and individual equipment record of the soldier; the duplicate will be retained.

c. Upon arrival of the enlisted man at his destination, the new company commander will take up the articles listed on shipping ticket on his property loan record as received and file the original shipping ticket as a voucher to his record. Missing articles will be charged to the soldier as prescribed in paragraph 123.

d. The old company commander will drop the articles listed on shipping ticket from his property loan record and file the duplicate shipping ticket as a voucher to his record. The date of the transaction and the quantities of the items involved will be shown on the property loan record, the entry being under "Quantity Ret'd." The notation "Shipping ticket" will be made.

67. Equipment worn out or otherwise rendered unserviceable.—*a*. With reference to its disposition, property is divided into two classes—

(1) Property worn out by fair wear and tear in the service.

(2) Property which has been rendered unserviceable from causes other than fair wear and tear in the service.

Property of the first class, not repairable at post, may be turned in to the salvage officer with the certificate of the company commander that the property has been rendered unserviceable through fair wear and tear in the service. If the articles are to be replaced, a requisition for like articles in like amounts will accompany the certificate. If the salvage officer concurs with the company commander, he will receive the articles and stamp the requisition "Exchanged." The articles listed thereon may then be drawn from the supply officer. (See also subparagraph *c*.) When a replacement only is involved, no entry of the property turned in or drawn will be made on company property loan record or individual equipment record. The shipping tickets will be filed, however, as in the case of other shipping tickets. If the property turned in on certificate is surplus and its replacement not desired, a receiving report from the salvage officer will be filed as a voucher to the company property record, and the items not replaced will be dropped from the property loan record or individual equipment records involved. (Par. 678, A. R.) If there be disagreement between the salvage officer and company commander, the property will be submitted to a surveying officer and disposed of as directed in paragraph 717, Army Regulations, or it will be submitted to an inspector without prior action by a surveying officer.

Property of the second class will be submitted to a surveying officer, except as provided in paragraph 1073, Army Regulations, in case of public animals, and except when charged on statement of charges without objection on the part of the person charged, and will be disposed of under the provisions of paragraph 717, Army Regulations. The inventory and inspection reports of this class of property will be accompanied by the report of survey. When the property is dropped from the property loan record the report of survey will be filed as a subvoucher to the inventory and inspection report on which the property is dropped.

Instructions for the preparation of reports of survey and inventory and inspection reports are given in paragraphs 142 and 178.

b. (1) If so authorized by the approved report of survey or the inventory and inspection report, the property will be dropped from the property loan record, a copy of the report of survey or the inventory and inspection report being filed as a voucher thereto. In the column "S. T. or R. R. No." will be noted "RS" for report of survey or "I. & I. R." for inventory and inspection report, according to the nature of the voucher.

(2) If any of the articles listed on report of survey or inventory and inspection report are ordered turned in for salvage they will be listed on a receiving report in duplicate and turned over to the nearest salvage officer. The salvage officer will receipt and return one copy of the receiving report, which will be used as a voucher to drop the articles from the property loan record of the company.

c. China and glass ware broken in service, not the result of carelessness, or other articles dropped in accordance with a stated allowance for a given interval of time, will be dropped or exchanged on a shipping ticket prepared in accordance with paragraph 176*d*, provided the value of the articles does not exceed the allowance prescribed by regulations. (Par. 1178, A. R.) The shipping ticket will be filed as a voucher to the property loan record.

68. Property lost, damaged, or destroyed.—Instructions for the preparation of statement of charges, Form No. 602, A. G. O., for property lost, damaged, or destroyed through fault or neglect of enlisted men, including deserters, are given in paragraph 160. Instructions for the preparation of reports of survey in such cases are given in paragraph 142. Such reports of survey are subvouchers to the statement of charges. Property entered on statement of charges will be dropped from the property loan record as soon as the statement of charges is received back from the personnel adjutant with notations showing that the charge has been made on the pay rolls of the company and the pay card of the soldier. At the end of the month the statement of charges will be filed as a voucher to the property loan record. The date of each transaction and the quantity of the item involved will be noted in the proper column. The notation "S. of C." (statement of charges) will be made in the column "S. T. or R. R. No."

69. Transferring the company equipment.—When the company equipment is to be transferred to a new company commander (pars. 661 and 662, A. R.), a certificate on receiving report in duplicate will be prepared as prescribed in paragraph 175*c*, covering all items of the company equipment actually listed on property loan record. After check and verification of the items and quantities any new balances by reason of missing articles will be filled in and dated. Missing articles, if any, will be listed on the certificate and will be covered by the officer responsible therefor by payment or survey. The new company commander will continue the old property loan record. The original receiving report will be filed with the property loan record. Property transferred between organizations of the same station will be transferred as provided in paragraph 175*d*.

70. Filing.—The vouchers pertaining to each property loan record envelope and the clearance covering the last audit will be kept therein and filed in the lower left compartment of the top of the field desk. (Par. 211.)

71. Audit and disposition.—The company equipment record will be audited from time to time by the zone property auditor of the zone in which the company is stationed. Upon completion of the audit and after any discrepancies or irregularities found during the audit have been adjusted, the zone property auditor will give to the company commander a certificate of audit covering all entries made on the property loan record since the date of the last audit. All vouchers to the current property loan record and obsolete sheets of the current record, if any, may then be destroyed.

RECORD OF CLOTHING ISSUES.

72. Clothing issues.—Clothing may be issued either directly to the enlisted man or in bulk to the company. Whenever practicable the former method will be used. In either case each soldier desiring to draw clothing will make a request (single copy only) to the company commander on Q. M. C. Form No. 165. For this purpose the original and duplicate slips will be detached and used indiscriminately. (Par. 1157, A. R.)

73. Individual issues.—*a.* When clothing is to be issued to individual enlisted men, individual clothing slips in duplicate (Q. M. C. Form No. 165), enumerating the articles needed are prepared in the

company from the soldier's individual request. The quantities and sizes desired will be entered, except that for men not yet fitted, sizes may be filled in at the time of issue after proper size has been determined by fitting. Clothing slips will be numbered as requisitions from block of numbers assigned to the company by the supply officer, but when more than one duplicate slip is prepared and sent to the supply officer on the same date and is accounted for on the same shipping ticket all slips will be given the same requisition number, but each slip will be serially numbered also. Both original and duplicate will be sent to the supply officer. If a large number of men of an organization are to draw clothing the individual clothing slips will be sent to the supply officer in advance to permit the clothing to be prepared for issue. (Par. 1158, A. R.)

b. At the time of issue to the individual enlisted man the supply officer or his representative will enter by carbon process the quantities and sizes of the articles issued, initial the slips in the space "Issued by," and obtain the man's receipt on both copies. A line will be drawn through each blank space in column "Quantities issued" on original and duplicate by the supply officer or his representative before the man signs the receipt. The "original" will be retained by the supply officer. The "duplicate" will be returned to the company or detachment commander or his representative with the shipping ticket (P. & S. Form No. 260) at the time of issue or returned to the company at the close of the business day with the shipping ticket in a sealed envelope. The items appearing on the duplicate slip will be entered immediately on the clothing account of the individual equipment record of the soldier and initialed by the soldier as prescribed in paragraph 122. The individual requests for clothing will then be destroyed. The duplicate individual clothing slip and shipping ticket will be filed as prescribed in paragraph 75.

74. Bulk issues.—When clothing is to be issued in bulk requisition in duplicate on P. & S. Form No. 160 will be prepared, enumerating the articles and sizes needed and showing total quantities required. One copy of the requisition will be retained and one copy sent to the supply officer who will prepare the items for issue, and list them on shipping ticket, P. & S. Form No. 260. The supply officer will send due notice to the company when the clothing is ready for issue. The company commander or his representative, after verifying the quantities of clothing listed, will receipt the supply officer's retained copy of shipping ticket. The clothing will then be removed from the supply officer's storehouse. The company commander or an officer designated by him will at once issue the clothing to the enlisted men. The issuing officer will enter on the requests submitted by the enlisted men the quantities issued, initial the requests, and obtain the men's receipt thereon, at the time of issue. He will also enter the articles of clothing on the clothing account of the individual equipment records, as prescribed in paragraph 122. The individual requests for clothing submitted by the men and copies of requisition and shipping ticket will be filed as prescribed in paragraph 75.

75. Filing and disposition.—*a.* In case of individual issues the record consists of the duplicate clothing slips (Q. M. C. Form No. 165) and a copy of the shipping ticket (P. & S. Form No. 260); and in case of bulk issues, of the individual requests for clothing submitted by the enlisted men, the copy of the requisition (P. & S. Form No.

160), and a copy of the shipping ticket (P. & S. Form No. 260). The record of each transaction, as covered by the shipping ticket, will be kept together as one packet by rubber bands, paper clips, or similar means, and filed in the tray of the company field desk in front of the guide card "Clothing." (Par. 207.) The records of various transactions will be filed in chronological order.

b. The record of clothing issues will be kept and filed as prescribed above until inspected and cleared by the zone property auditor. They will then be destroyed. The clearance issued by the zone property auditor will be filed in the tray in place of the records destroyed. When a new clearance is issued as result of a subsequent inspection by the zone property auditor, the new clearance will be substituted in the file for the old one which will then be destroyed. By this method the file will contain nothing but live records of issues and a clearance covering the last inspection by the zone property auditor.

DESCRIPTIVE CARD OF PUBLIC ANIMALS.

76. Preparation.—*a.* Organizations having responsibility for public animals will keep a descriptive card (Form No. 77, A. G. O.) for each animal. When an animal is received by the organization the descriptive card will be checked with the animal and any changes or discrepancies will be noted below the last transferring indorsement, accomplished in the organization transferring the animal. Notation of the new brands will be made on the card. (Pars. 1067, 1069, and 1070, A. R.)

b. If no card is received one will be prepared and marked "Temporary" at the top of the first page for use pending receipt of the original. In case a card has not been received with an animal, application will be made for the card from the place from which the animal was received, unless the animal has been newly issued through other than a responsible officer, in which case the organization commander will prepare the initial descriptive card.

c. The card, once prepared, will be transferred with the animal whenever responsibility or accountability therefor changes, new cards being appended when the transfer indorsements are exhausted on the original, so that the whole may be a complete history of the animal. The data on the front of the card describe the animal at the date when the first descriptive card was prepared for the animal.

77. Filing.—The descriptive cards of public animals will be filed in front of the guide card "Horses," in the miscellaneous tray of the company field desk. (Pars. 204 and 208.)

78. Final disposition.—When an animal is finally disposed of the "Final Disposition" will be filled in and the card filed with the property loan record until inspected by the zone property auditor. (Par. 1073, A. R.)

SECTION VI.

OTHER COMPANY RECORDS.

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CORRESPONDENCE BOOK.

79. Correspondence book, Form No. 662, A. G. O.—The correspondence book consists of an alphabetical index and numbered pages for entry of items of correspondence. The alphabetical index and numbered pages are hereinafter referred to as the "index" and as the "body" of the book, respectively. (Pars. 80, 81.) All entries in the correspondence book, both in the index and body, will be made in ink, whenever practicable, but when pen and ink are not available entries may be made with indelible pencil.

80. Entries in body of the book.—*a.* An entry will be made in the body of the book of each item of correspondence in respect to

which a record in the company is necessary and for which the method of recording or filing it is not otherwise provided. (Pars. 169*c*, 169*d*, 184*b*, 197*c*, and 197*g*.) No record will be made beyond the mere fact of origin or receipt, and disposition, in respect to the following:

(1) Papers not pertaining to the administration of the company; such papers should be transmitted forthwith to the proper place for action.

(2) Mere letters of transmittal; such letters when received will be destroyed forthwith.

(3) Requests for and acknowledgment of receipt of publications and blank forms.

(4) All other communications that have no permanent value and that are finally disposed of by answers thereto.

b. Entries will be numbered serially, beginning with number one. The same series will be continued from year to year and from one correspondence book to another as books are filled and filed.

c. When an item itself and notation of action taken thereon are completely represented by carbon copy in the document file (pars. 83, 84), the entry of the item in the body of the book will be limited to (1) the number of the item, and (2) the abbreviation "Doc"; thus,

"1301 Doc".

d. When an item itself and notation of action thereon are not completely represented, or only partially represented, by carbon copy in the document file, the entry of the item in the body of the book will include (1) the number of the item, (2) brief statement of contents of so much of the item and action taken thereon as are not represented by carbon copy in the document file, and (3) if any part of the item is represented by carbon copy in the document file, the abbreviation "Doc."; thus,

"1302 Application of Lt Jones for Lv 2 mos Doc".

The abbreviation "Doc." will not be made, however, unless some part of the item or action taken thereon is represented by copy in the document file.

e. When a communication is received which has been entered previously in the correspondence book it will not be reentered ordinarily, but the record will be continued under the former entry. But when the space for continuing the record is not sufficient under the former entry, or when it becomes desirable to transfer a remote entry to one of current date, a new entry will be made and given a new serial number. In either case the notation "See No. ———" will be made under the old entry and the old number shown in parentheses after the new in the new entry, thus: "976 (349)".

f. Normally a space of one blank line will be left after each original entry, but more space will be left if the nature of the communication indicates that one line will not be sufficient for the purpose of continuing the record.

81. Entries in the index.—*a*. Each item entered in the body of the book will be indexed under its subject and under the names of the writer of the communication and the persons mentioned therein. When many communications are received from the same officer or office—e. g., The Adjutant General of the Army, the adjutant of the regiment, etc., the name of the writer need not be indexed if it is

found that the index of subjects or persons mentioned in the communication answers all practical purposes.

b. The indexed entries will bear numbers corresponding to those of the items in the body of the book.

82. Filing and disposition.—The current correspondence book will be filed in the miscellaneous tray of the company field desk in rear of the section headed "Horses." When correspondence books are filled and no longer current they will be placed in the permanent file. (Par. 209.)

DOCUMENT FILE.

83. Purpose and contents.—The document file supplements the correspondence book. It will contain the original documents or communications, or legible copies thereof, together with originals or copies of letters, indorsements, and telegrams sent or received relating to the same. The file will also contain copies of letters, indorsements, or telegrams originating in the company office. When the original of any paper becomes available for file in place of a filed copy, the latter will be replaced and destroyed. Any additional notations on the copy must be noted on the original.

84. Filing papers.—*a.* The papers in the document file will be numbered to correspond with the numbers of the items in the body and index of the correspondence book, and will be filed according to their serial number. When more than one paper pertaining to the same item is placed on file the papers will be placed in an envelope, if practicable, and the number of the item noted thereon. Papers differently numbered or on a related matter may also be kept together when desirable, but if so kept a reference slip must be inserted to account for the paper's absence from its serial place.

b. The serial numbers in the document file will not be complete, but whenever a paper is filed therein the abbreviation "Doc" will be placed after the entry in the body of the correspondence book.

85. Eliminating obsolete items.—*a.* To prevent an accumulation of unnecessary or obsolete "documents" in the file an annual inspection of the document file will be made by the company commander, who will at such inspection eliminate from the file all items which have become obsolete or unnecessary of retention for future reference. Great care will be taken not to remove items relating to the history of the organization or individuals, or matters of future value or records, etc., which should be filed in the five year, or permanent, file.

b. When documents are eliminated from the file the abbreviation "Doc" in the body of correspondence book will be lined out and the date and initial of the company commander inserted. (Par. 209*b*.)

86. Filing and disposition.—The current document file will be filed with the current correspondence book in rear of the section headed "Horses" in the miscellaneous tray. It should be kept in an envelope or folder marked "Document file." After the annual inspection and elimination and at such other times as may be desirable, such parts of the document file as have ceased to be of current importance but are to be retained will be transferred to the permanent file, preferably segregated by years in envelopes marked, e. g., "Document file, 1919, Nos. 104 to 156." These envelopes should be placed with the closed correspondence book to which they pertain when it becomes a part of the permanent file. (Par. 209.)

COMPANY COUNCIL BOOK.

87. **Contents.**—The company council book will contain a record of—

a. Receipts and expenditures on account of the company fund,

b. Property purchased from the fund,

c. Monthly proceedings of company council of administration,

d. Inspection of the account by battalion, regimental, or post commander required by Army Regulations.

88. **The company fund.**—The company fund, which consists of the gross amounts of money received from all sources, is received by the company commander and, with the concurrence of the company council, is disbursed by him solely for the benefit of the company and general comfort of the enlisted men thereof. (Par. 327, A. R.)

89. **The company council of administration.**—A meeting of the company council will be held at the end of the month and whenever the fund is to be transferred, all officers on duty with the company attending, for the purpose of auditing the account, verifying the cash and bank balances and completing the account. (Par. 317, A. R.) The record of the company council of administration will be made monthly even though there be but one officer present for duty with the company, in which event he will make notation to that effect after his signature.

90. **Inspections.**—At least once each quarter, upon transfer of fund, and whenever necessary, the fund account will be inspected by battalion, regimental, or post commander. (Par. 328, A. R.)

91. **Authorized expenditures.**—The company fund is not intended for expenditure in the purchase of articles to facilitate the transaction of business in a company. On the contrary, the legitimate and proper application of this fund is in supplementing the articles furnished by the supply departments for the purpose of increasing the comfort, pleasure, contentment, and physical improvement of the enlisted personnel of the organization. To accomplish this purpose, disbursements of company funds are authorized; for all other purposes they are unauthorized. (Par. 106, C. of O.) Funds accruing to an organization as savings from the ration allowance will be used solely for the purchase of food or refreshments (par. 1220, A. R.); therefore it is necessary to keep the receipts and expenditures of "rations savings" separate from those of "other funds" in the company council book.

a. Seeds for post gardens may be purchased from company funds. (Par. 343, A. R.)

b. The purchase of heavy lounging chairs, writing tables, card tables, rugs, etc., to be placed in the company recreation room, is a proper expenditure from the company fund. (Op. J. A. G., Nov. 9, 1909.)

c. Purchase of intoxicating liquors from company fund is not authorized. (Bul. 8, W. D. 1916.)

d. Payment of man to look after pool table and payment for cultivating garden are authorized. (12240 O. I. G.)

e. Payment to room orderly or lavatory orderly is not authorized. (15052–a O. I. G.)

f. Extra pay can not be paid to a statutory cook or mess sergeant, but may be paid to ordinary enlisted men detailed for cook's duty. (Bul. 47, W. D. 1916; par. 329, A. R.)

g. Loaning of money from company fund is not permitted.

h. Final statements may be cashed from the company fund. (Par. 181*k*).

i. The purchase of enamel ware and chopping bowls, when not obtainable from the quartermaster, is authorized.

92. Instructions.—The following instructions for keeping and administering the company fund will be followed:

a. All expenditures from the company fund for food supplies of the authorized list of articles will be made through the quartermaster in accordance with the provisions of paragraph 1220*h*, Army Regulations, except when he is not able to supply them for immediate necessity, in which case they may be secured as provided in paragraph 322, Army Regulations. (Par. 174*e*.)

b. (1) An entry will be made for each receipt or expenditure. Entries will be numbered serially beginning with No. 1 for the first entry for the month. Entries will be made in the account for the month in which money is paid or received, regardless of the month or date when the expense was incurred or the amount accrued.

(2) Entries for expenditures will give date of payment if different from date of entry, to whom paid, for what, and the amount.

(3) Entries for receipts will give date of receipt if different from that of entry, from whom, for what, for what period (in case of post exchange dividends, etc.), and amount.

(4) When an itemized statement can not be secured or the statement is not supported by itemized delivery slips, itemization will be made in the entry.

(5) Entries, whenever practicable, will be made at the time of the transaction and not left to accumulate until the end of the month.

c. There must be a voucher for all funds received and for all funds expended.

(1) In case of receipts the voucher will be from the person or organization paying the money. For example, when the company pool collections are turned over to the company commander a voucher of this tenor should accompany them:

CAMP BRADY, MD., *June 30, 1919.*

Turned over to Capt. MARION L. JONES, 65th Inf., fifty dollars ($50.00), collections from the company pool table for June, 1919.

JOHN C. PLUMBER,
Supply Sergeant, Co. "A", 65th Infantry.

(2) In the case of expenditures the voucher will be from the person or organization receiving the money, and will ordinarily consist of a receipt accomplished on the statement of the account. Care should be exercised that the receipt definitely indicates the amount paid. To this end the amount should be in ink or indelible pencil and any changes therein should be authenticated. Should there be a number of separate transactions involved in a single statement they should be shown separately thereon so that the items may be checked against delivery slips, which may be destroyed following the audit by higher authority.

(3) Should it not be practicable to secure the voucher as contemplated above it is the duty of the company commander to certify to the receipt or expenditure, noting the circumstances. This certificate is then used as a voucher.

(4) To facilitate inspection, vouchers for the current month will be folded to fit an official envelope (being pasted on proper size paper if necessary), and briefed at the top of the outer fold:

No. 6
July 10, 1919
$50.00

(5) The vouchers for each month will be filed in order in an envelope marked "Vouchers 1 to ____, inclusive, company fund for _____ 19__."

d. All changes and erasures in the company council book or any papers pertaining to it will be authenticated by the proper custodian's initials.

93. Transfer of fund.—*a.* If an officer is to be absent from the company for more than 10 days he will regularly transfer the company fund to his successor. If he is absent for more than 3 and less than 11 days, memorandum receipt will be taken for the funds. (Par 324, A. R.)

b. When the fund is transferred, a certificate of the following form will be made on the next succeeding entry page of the council book:

CAMP BEADY, MD., *June 30, 1919.*

I certify that to the best of my knowledge and belief the following is a complete and accurate statement of this company fund on this date: [Here follows a list of all outstanding debts and obligations payable from the company fund, all amounts due the company fund, and all outstanding checks pertaining to the company fund not reported by the bank; or a statement that there are no outstanding debts, amounts to be collected, or outstanding checks, as the case may be.]

MARION L. JONES,
Captain, 65th Infantry.

c. Immediately following this certificate will be written the receipt of the officer to whom the fund is transferred in the following form:

CAMP BEADY, MD., *June 30, 1919.*

Received from Capt. Marion L. Jones, 65th Infantry, fund of Company "A," 65th Inf., amounting to five hundred dollars ($500.00), as follows:

In bank, $450.00.
In cash, $ 50.00.

NORMAN A. SMITH,
1st Lieut., 65th Infantry.

d. To transfer a company fund deposited in a bank, a letter of the following tenor will be written to the cashier of the bank:

I have this date transferred the company fund of Company "A," 65th Infantry, to Lieut. Norman A. Smith, 65th Infantry, who will from now on have authority to draw on the fund deposited in your bank. His signature appears below.

(Signature of officer receiving fund.)

MARION L. JONES,
Captain, 65th Infantry.

e. Only in exceptional circumstances should the fund in bank be transferred by check, and when so transferred the number of the check drawn should be shown in the receipt above as follows: "In bank (transferred by check _____ from company fund) $450.00."

f. Whenever a fund in bank is transferred a bank statement should be secured to check the balanced account in the council book and check book.

g. Should a transferring officer, in turning over a fund, fail to accomplish the transfer as herein provided, the receiving officer will decline to receive the fund until the commanding officer has been notified and action by him directed.

94. Deposited in bank.—*a.* When placed in bank a company fund will be deposited in the name of the company, for instance, "Company Fund, Company 'A,' 65th Infantry," and checks drawn against the fund will be signed, for instance: "Company Fund, Company 'A,' 65th Infantry: MARION L. JONES, Capt., 65th Inf., Custodian.

b. A bank statement will be secured at the end of each month and checked against balances in council book and check book. The latter will show on the stub the balance on hand after each check is drawn.

95. Property purchased.—Under heading of "Property purchased from _____" in the front of the council book will be listed property of permanent nature such as tools, athletic supplies, etc., purchased from the company fund.

96. Filing.—*a.* The company council book, with current vouchers, is filed in rear of the correspondence book and document file in the miscellaneous tray. When filled and all monthly accounts recorded therein have been inspected by the battalion, regimental, or post commander and an inspector general, the balances will be transferred to the new company council book and the *completed* book will be filed in the five-year file.

b. After the fund has been subjected to the routine inspection of the battalion or post commander, and after the inspection by an inspector general, the vouchers for the period may pass into the possession of the officer who, as company commander, has been responsible for the receipts and expenditures accounted for in these vouchers; or, if he is absent, they may be destroyed or otherwise disposed of as he may have directed. (Pars. 210 and 213*c*.)

COMPANY ORDERS.

97. Contents.—Company orders publish—

a. The appointment and reduction of: First sergeants, mess sergeants, supply sergeants, stable sergeants (par. 273, A. R.); privates, 1st class, privates, chief mechanics, cooks, lance corporals, corporal buglers, buglers, mechanics, saddlers, horseshoers, wagoners, chauffeurs, and clerks (pars. 14*b* and 184; par. 278, A. R.).

b. Administrative matters containing information or direction of sufficient importance to be published in orders.

98. For detached company.—Company orders will be used to publish appointments or reductions when a company, absent from regimental and battalion headquarters, has vacancies in its noncommissioned personnel, in which case the company commander may, under the provisions of paragraph 275, Army Regulations, make temporary appointments subject to subsequent approval of higher authority.

99. Form.—The usual form for a company order follows:

ORDERS, } COMPANY "A", 65th INFANTRY,
No. 15. } CAMP BRADY, MD., *July 31, 1918.*

1. Cook Henry Smith is relieved as cook and returned to duty as private.

2. Private, first class, James R. Brown is appointed cook, vice Smith, relieved.

MARION L. JONES,
Capt., 65th Inf., Comdg.

100. Filing.—Orders for each month will be filed in the "Reminder" with the month card to which they pertain for a period of one year until the card reappears when they will be transferred to the permanent file, being placed preferably in an envelope marked e.g., "Company Orders, 1919". Such memoranda as may be necessary to supplement verbal orders in the company administration should be similarly filed in a separate envelope, if of sufficient importance to warrant retention. (Par. 215*a* (3).)

RECORD OF SMALL-ARMS FIRING.

101. The components of the record.—The company target record consists of—

a. The *individual record of known-distance rifle firing* for each officer and enlisted man of the company who participates in rifle practice, Form No. 628, A. G. O. (par. 162), Form No. 304, A. G. O. (par. 144), or Form No. 410, A. G. O. (par. 153), according to whether the officer or enlisted man fires special course C, the qualification course, or special course A, as prescribed in the Small Arms Firing Manual. (Par. 254 and App. II, S. A. F. M.)

b. The *individual record of pistol firing* for each officer and enlisted man of the company who participates in pistol firing, Form No. 305, A. G. O. (par. 145).

c. (1) *Record of company instruction combat practice* (par. 222, S. A. F. M.).

(2) *Record of company combat practice* (par. 226, S. A. F. M.).

(3) *Record of company proficiency tests* (par. 234, S. A. F. M.).

d. (1) *Copy of annual report of individual classification in rifle practice,* Form No. 307, A. G. O. (par. 146), except in companies of Coast Artillery; or copy of annual report of individual classification in firing under special course A, Form No. 409, A. G. O. (par. 152), in companies of Coast Artillery (par. 255, S. A. F. M.).

(2) *Copy of annual report of individual classification in pistol practice,* Form No. 308, A. G. O. (par. 147), for all armed with the pistol (par. 255, S. A. F. M.).

e. Such other records and reports for special small arms as may be required in the several services.

102. Filing and disposition.—*a.* During the regular practice season and until the reports referred to in paragraph 101*d* have been rendered, the records enumerated in paragraph 101*a* and *b* will be kept in the personal possession of the company commander. (Pars. 254 and 255, S. A. F. M.)

b. After the reports enumerated in paragraph 101*d* and *e* have been rendered, the record will be filed in the tray containing the five-year file in front of the guide card "target record" in the following order:

(1) Record of company instruction combat practice. (Par. 101*c* (1).)

(2) Record of company combat practice. (Par. 101*c*(2).)

(3) Record of company proficiency tests. (Par. 101*c*(3).)

(4) Copy of annual report of individual classification in rifle practice, Form No. 307 or 409, A. G. O. (Par. 101*d*(1).)

(5) Copy of annual report of individual classification in pistol practice, Form No. 308, A. G. O. (Par. 101*d*(2).)

(6) Individual records of known-distance rifle firing, Form No. 628, A. G. O., Form No. 304, A. G. O., or Form No. 410, A. G. O., in alphabetical order of names. (Par. 101*a*.)

(7) Individual records of pistol firing, Form No. 305, A. G. O., in alphabetical order of names (Par. 101*b*.)

(8) Retained records for special small arms.

c. (1) In the case of an enlisted man the scores in record practic with the rifle in special course C, the qualification course, or specia course A, the scores in record practice with the pistol and the final qualification, if any, will be transcribed to the service record under the supervision of the company commander. When the soldier is discharged, furloughed to the reserve, or transferred to another organization, his individual target record may be given to him, if available, or destroyed thereafter. In case of death or desertion the individual target record will be destroyed. (Pars. 144, 145.)

(2) After completion of the reports referred to in paragraph 101, the individual records of officers will be transmitted to them.

(3) The records prescribed in paragraph 101*c* and *d* will be filed as prescribed in subparagraph *b* until new records are prepared when the old records will be transferred to the first year of the five-year file. (Pars. 213, 214.)

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SECTION VII.

INDIVIDUAL RECORDS.

SERVICE RECORD.

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SERVICE RECORD.

103. Opening of service record.—The service record, Form No. 29, A. G. O., will be opened by the officer who completes the enlistment paper. This officer will fill in the "Name," "Army serial number," "Company and regiment or arm or corps or department for which enlisted," "Descriptive list," "Prior service," "Educational qualifications," "Occupational qualifications," "Allotments and insurance," and "Current enlistment," down to but not including the line "Assigned to _____." Other data required by the printed headings or these instructions will be added from time to time as

occasion arises, care being taken to make the record complete and up-to-date at all times.

104. Forwarding to first station.—When recruits are sent from a recruiting depot, depot brigade, or other mobilization point, to a post, camp, or regiment for assignment to an organization, the first indorsement on the service records will be filled out by the commanders of the recruit or training companies, or by the personnel adjutant or recruiting officer if the recruits have not been assigned or attached to a recruit or training company. The service records will be turned over to the officer, or noncommissioned officer or other enlisted man, in command of the detachment. In case of a recruit traveling alone the service record will be forwarded by mail, or when the mail service can not be depended upon, the service record will be placed in a sealed envelope with the pay card and any other essential papers and given to the soldier.

105. Transmission to company.—*a*. Upon receipt of the service record at a post, camp, or regiment, the personnel adjutant will complete the notation of assignment under the heading "Current enlistment" and transmit the service records *without indorsement* to the company or detachment to which the men are assigned.

b. The company commander will note under "Remarks," page 10, the date of the soldier's joining the company.

106. Soldiers transferred or detached.—When a soldier is transferred or detached from his company, the company commander will fill out the next blank indorsement on the service record and transmit the record with the individual equipment record to the new company or detachment commander in the manner prescribed in paragraph 104. Subsequent indorsements will be filled out as the changes of station or status of the soldier require, the original service record thus following the soldier until he is separated from active service. (Par. 108.) Before forwarding the service record the company commander will prepare an extract thereof on Form No. 29*a*, A. G. O., for file with the records of the organization. (Pars. 114, 119, 120.)

107. Data to be included in indorsements.—Each indorsement will give the reason for the soldier's change of station or status, and his character, and will contain a full statement of his accounts at the time, exclusive of allotments and insurance. (Par. 116.) Under the heading "Due United States" will be noted all authorized stoppages for loss of or damage to Government property or supplies; amounts due on account of partial payments, overpayments, post exchange, post laundry, tailor, company fund, transportation or subsistence, and stoppages, including detained pay, under sentence of court-martial, and on account of absence without leave (par. 192), absence from duty because of disease resulting from the soldier's own intemperate use of drugs or alcoholic liquor or other misconduct (par. 24*b*), etc.; in short, all information required to be entered on pay rolls except allotments and insurance will be incorporated in the indorsement on the service record. The wording of the indorsement under "Due United States" will conform to model remarks for such rolls prescribed by the War Department.

108. Disposition of service record of a soldier discharged, etc.—*a*. When a soldier is separated from active service, his service record will be disposed of as hereinafter prescribed:

(1) *In case of discharge*, (par. 194) forwarded to The Adjutant General of the Army by final indorsement.

(2) *In case of furlough to the reserve* (par. 194), forwarded by indorsement to the officer charged with keeping the record of the soldier as a reservist. (Par. 13, R. R. A. R., 1916.) When the reservist is discharged or otherwise separated from the service, his service record will be forwarded to The Adjutant General of the Army by final indorsement.

(3) *In case of death* (par. 195), forwarded to The Adjutant General of the Army by final indorsement.

(4) *In case of retirement* (par. 196), forwarded to The Adjutant General of the Army by final indorsement.

(5) *In case of desertion* (par. 197), forwarded to The Adjutant General of the Army by indorsement.

(6) *In case of sentence to dishonorable discharge the execution of which is suspended*, forwarded by indorsement to the officer charged with keeping the records of general prisoners at the place where the man is to be confined. (Par. 194*d*(10).)

b. In any case mentioned above, the service record will be accompanied by the pay card and individual equipment record of the soldier; in the case of a retired soldier a "record of payment of retired enlisted man" (Form No. 94, A. G. O.) will also be forwarded with the service record. (Par. 196; par. 135, A. R.)

c. Where there is constructive delivery of the discharge certificate notation thereof will be made on the service record under "Remarks." (Par. 157*b*; par. 152, A. R.)

d. If a soldier is detached from his company at the time he is separated from active service, an extract from his service record will be prepared and forwarded to his company commander. (Pars. 114 and 119).

109. Temporary service record.—When an enlisted man is transferred, assigned, or attached to a company or detachment, and is again transferred or detached before the service record has been received from his previous company or detachment commander, a temporary service record will be prepared from the available data and forwarded to the new company or detachment commander for use until the original or a new record (par. 110) is received, when the temporary service record will be checked with the original or new service record and additional data on the temporary service record transcribed to the original; after which the temporary service record will be filed in the five-year file. (Pars. 205*e* and 213.) Temporary service records will be marked "Temporary" on the cover by the officers starting them.

110. Procedure in case of lost service record.—In the event that a service record is lost, immediate effort will be made to trace it through the commanding officer of the company or detachment with which the man last served. If not found within a reasonable time, a report of the fact will be made to The Adjutant General of the Army, who will start a new service record, and transmit it to the recruiting depot, depot brigade, or other mobilization point at which the soldier was enlisted or to which he was sent upon induction into service. The new record will then be forwarded in turn to the commanding officers of the companies with which the soldier has served during his

current enlistment, each commanding officer repeating the indorsement required by paragraph 106 and making appropriate entries in the body of the record. Pending receipt of the new service record the soldier's pay and duty status will be determined from the data shown on his pay card, the last pay roll on which his name appears, and from other records of the company or detachment with which he last served.

111. Changes in entries.—Erasures of entries on service records are prohibited. All eliminations of original entries will be made by drawing lines through the entries. Each change will be duly authenticated by the initials of the officer making it.

112. Additional space for entries.—In case the space under any heading, except deposits, allotments, and insurance, in the body of the record proves insufficient, the entry will be continued under "Remarks." If this space proves insufficient, additional sheets for remarks may be pasted to the top of page 10. If the space for allotments and insurance is insufficient, opposite space under deposits will be taken. If the space for deposits is insufficient, additional sheets will be securely pasted at the top of the page, as indicated by footnote in service record. If the space for showing change of station or status in an indorsement is insufficient, the entry will be continued under the heading "Due United States." One indorsement may, if necessary, occupy the space allotted to two. If there be more than 12 indorsements, an additional sheet will be securely pasted at the top of page 17, as indicated by footnote thereon. Under no circumstances will sheets or slips of paper be pasted or attached to a service record except as provided in these regulations.

113. Initialing entries.—Each entry under "Military record" on pages 5, 6, 8, and 9, will be initialed by the recruiting officer, personnel adjutant, or company or detachment commander, as the case may be. The entries under "Military record" on page 7 will not be initialed. Where there are no data of record relating to the printed heading, the space under that heading will be left blank. Negative entries, such as "None," "Nothing," etc., will not be made in any part of the form except as required for street and house number and indorsement.

114. Extract from service record, Form No. 29a, A. G. O.—Each company and detachment commander forwarding the service record will prepare an extract thereof on Form No. 29*a*, A. G. O., for file with the records of the company or detachment. (Pars. 104, 106, 108, and 119.)

If a soldier is detached from his company or detachment at the time of his discharge, furlough to the reserve, retirement, death, desertion, or transfer to another organization, the extract from service record will be prepared in duplicate and a copy furnished without delay to the commander of the company or detachment to which the soldier belonged. (Par. 119*c*.)

115. Decorations, service medals, and citations.—The award of decorations, service medals, citations, and foreign decorations will be recorded on page 6.

a. In the case of service medals the character and number will be noted.

b. In the case of citations and decorations the character and authority will be noted.

116. Allotments and insurance.—In case of change or discontinuance of any allotment, notation thereof will be made following the allotment.

See paragraphs 13*d* and *f*, 21, and 82*c*, Special Regulations No. 72, with reference to recording on service record data relative to insurance; and paragraph 16, Special Regulations No. 72, for notation in case of change of beneficiary. Cir. No. 498, W. D., 1919, provides for the conversion of war risk insurance (term insurance) into Government converted insurance, and the necessary entries on service record, pay roll, and pay card.

The amount of monthly premium for Government term insurance, in accordance with tables of rates, changes on July 1 of each year succeeding the first full year of insurance, and not on the anniversary of the date the insurance was taken out.

117. Old form for service record.—The following instructions will govern when the old form for service record, prior to 1919 edition, is used.

a. The soldier's Army serial number will be entered after his name on the first page.

b. The sheet between pages 2 and 3 for report of assignment will be detached and destroyed, as its use is no longer required.

c. When a service medal or citation is issued to a soldier, the issue will be recorded as provided in paragraph 115, but in the space provided for "Certificate of merit" (p. 4), which words will be stricken out.

d. War risk allotments will be entered in the space provided for "Gratuitous issues of clothing" (p. 7), the notation being made on separate lines, as follows:

Class A allotment, $_____ per mo.

Class B allotment, Form 1-B, $_____ per mo.

(NOTE.—Leave space for notation of change or discontinuance in each case.)

e. Government insurance, both term and converted, and allotments therefor, will be entered in the space provided for "Clothing Settlements" (p. 7), or other adjacent available space, the notation being made in accordance with paragraph 116.

f. The insert for service record and paster for service record will be filled out and attached as required by instructions thereon.

g. Remarks may be extended to the space provided for "Clothing account" (p. 6). If this space proves insufficient, additional sheets may be pasted to the bottom of page 6.

118. Filing.—*a.* Service records are filed in the service record tray of the company field desk (par. 203) in the order in which the names of the soldiers appear on the duty roster, pay rolls, and monthly roster of troops. The guide card "Noncommissioned officers" is placed in rear of the service records of the sergeants and corporals, the guide card "Mechanics" in rear of the records of the buglers, cooks, and mechanics, and the guide cards "Privates, first class", and "Privates" in rear of the service records of privates, first class, and privates, respectively.

b. When a soldier is temporarily absent from his company on account of sickness, confinement, or detached service, and his service record has been forwarded by indorsement to his new commanding officer, the extract from the service record will be filed in the tray in place of the service record. (Pars. 119*a*, 120*b*, and 203.)

EXTRACT FROM SERVICE RECORD.

119. Function.—*a.* The extract from the service record, Form No. 29*a*, A. G. O., replaces the service record of the soldier in the company files when he is discharged (par. 194), retired (par. 196), furloughed to the reserve (par. 194), or transferred (par. 186); dies (par. 195), or deserts (par. 197); or is absent sick (par. 188), on detached service (par. 190), or absent in confinement (par. 189).

b. The extract will be prepared at the same time as the indorsement by which the service record is forwarded and will show the new station or status of the soldier, his character, and a complete statement of his accounts at the date, including statement as to the date to which the soldier was last paid in full. (Pars. 104, 106, 108, and 114.)

c. When a soldier is discharged, furloughed to the reserve, transferred to another organization, or is otherwise separated from his company while absent therefrom, the officer who is then the custodian of the soldier's service record will also furnish the former company commander with an extract from the service record for file with the company records, on Form No. 29*a*, A. G. O. (Pars. 114 and 194*d*.)

When a soldier is so separated from his organization while absent therefrom, there will be entered after the words "This soldier" on Form No. 29*a*, A. G. O., the authority or reason for such separation, e. g. "was transferred to Co. G., 65th Inf. per S. O. No. 24, HQ. S. Dept." or "died at Gen. Hosp. No. 21, April 3, 1919" or "was retired per S. O. No. 132, W. D. 1919."

120. Filing.—*a.* When the soldier is separated from the company by reason of discharge, furlough to the reserve, retirement, death or desertion, the extract is filed in rear of the service records of privates in the tray of the company field desk until the company roster of troops for the month in which the separation occurred is received from the personnel adjutant; or, if the company prepares its own roster of troops as contemplated in paragraph 36*b*, it will be so filed until the roster is prepared for the month in which the separation occurs. If there is more than one separation, described above, from the company during the month, the extracts will be filed in the same order as the service records were filed in the tray. When the company roster of troops for the month in which the separation occurred has been received from the personnel adjutant, or when the new roster has been prepared as contemplated in paragraph 36*b*, the extracts will be transferred to the alphabetical section of the permanent file and will be permanently preserved. (Par. 114.)

b. If the soldier is absent from the company by reason of sickness, detached service, or confinement, and his service record has been forwarded to his new commanding officer, the extract from his service record will be filed in the place from which his service record has been removed. When the soldier rejoins the company and his service record is returned, the extract should be checked with the service record and may then be destroyed after additional data thereon have been recorded on the service record.

INDIVIDUAL EQUIPMENT RECORD.

121. Class of property entered.—All property of any class issued to an enlisted man for his individual use, expendable articles excepted, will be entered on his individual equipment record, Form No. 637, A. G. O., under proper headings.

122. Entries—

a. For property issued.—(1) The following articles of equipment issued to an enlisted man will be entered on his individual equipment record only, and not on the property loan record; they will be dropped from all other property records:

(*a*) Equipment A and B, expendable articles excepted. Table I, Tables of Basic Allowances. (Cir. No. 377, W. D., 1919.)

(*b*) The following items of Equipment A and B, Table II, Tables of Basic Allowances: Meat cans, knives, forks, spoons, cups, canteens and covers, condiment cans, haversacks, pack carriers, pistol or cartridge belts.

All other articles issued to an enlisted man, expendable articles excepted, will be accounted for both on his individual equipment record and in the totals of the organization property loan records. The title to all property remains in the United States, and the soldier must produce the property charged to him when requested to do so by proper authority. (Pars. 64*c*, 73, 74, and 176*c* (3).)

(2) Property issued to a soldier, expendable property excepted, will be entered in one of the columns of the individual equipment record under the heading "Issued," and the date of the issue will be indicated by figures on the date line in the proper columns thus, "7/2/18." The issue will be attested by the initials of the witnessing officer. The receipt of the property by the soldier will be acknowledged in all cases by his initials at the foot of the column—for clothing on the line immediately above the line "Officer's initials," and for equipment on the line "Soldier's initials."

(3) The witnessing officer will draw a line through each blank space in the column under the particular class of property which is involved. If two or more blank spaces appear together, a continuous vertical line will be used, but if only one blank space is to be canceled a horizontal line will be used instead of the vertical line.

(4) It is neither necessary nor desirable to have a "balance" column after each issue.

(5) When clothing is first issued to the soldier the sizes that have been determined to be the proper ones will be entered in the column headed "Sizes." (Par. 73*a*; par. 115S, A. R.; par. 91, C. of O.)

b. For property turned in.—(1) When property is turned in or otherwise accounted for the items will be dropped from the individual equipment record or property loan record, or both, the action being supported by receiving reports, shipping tickets, reports of survey, I. & I. reports, or statement of charges, as vouchers. (Pars. 175*b*, 176*f*, 142, 178, and 160.)

(2) The items will be entered in a column under the heading "Turned in," the column being completed and initialed by the officer who received the articles turned in or who enters on statement of charges the articles lost, damaged, or destroyed.

(3) No record will be made of a transaction when an article is dropped and replaced by a like article at the same time on a requisi-

tion stamped "Exchanged" (pars. 67 and 176*d*), or when the article is turned in temporarily for repair or renovation. The shipping ticket covering the transaction will be filed as in the case of other shipping tickets. (Pars. 117, 678, 685–687, 681–O, A. R.; S. R. No. 77.)

123. Lost or damaged property.—In the event of loss or damage to property for which the soldier is responsible, either it will be listed on a statement of charges for stoppage against his pay (par. 160), with or without survey, according to the circumstances and his admission or denial of responsibility for the loss or damage (par. 142), or upon approved report of survey he may be relieved from responsibility therein. In either event the articles will be dropped from his individual equipment record, and from the property loan record if they appear thereon. The statement of charges or approved report of survey will constitute a voucher to the individual equipment record or the property loan record, or both.

124. Transferring to new record.—When a soldier's individual equipment record is filled the account will be transferred to a new Form No. 637, A. G. O. For this purpose a balance will be struck between the total issued and total turned in of all articles as shown by his old record, and the "Issued" and "Turned in" columns thus balanced will be marked "Canceled." The remaining articles will be transferred to the first "Issued" column of the new form. This column will be headed "Forward" and will be completed and initialed by the witnessing officer as prescribed by paragraph 122*a* (2). All the "Issued" columns on a new record showing account of articles brought forward from the old record will be initialed by the soldier—for clothing on the line immediately above the line "Officer's initials," and for equipment on the line "Soldier's initials." The old record thus canceled will then be filed with the new individual equipment record until the next inspection by the auditor, after which the canceled record and any vouchers pertaining to it may be destroyed. (Pars. 71 and 75.)

125. Transfer or detachment.—*a.* When a soldier is transferred or detached from his company the articles which the soldier is to carry with him (par. 122*a*), together with any missing articles of equipment for which he is indebted to the United States, will be entered in the first unused "Issued" column, which will bear the date of his change of status. Other articles for which he is responsible will be entered in the first unused "Turned in" column upon being turned in. This column will also bear the date of his change of status. Both "Issued" and "Turned in" columns will be initialed by the witnessing officer. The column showing the articles of clothing which the soldier is to take with him will be initialed by the soldier as provided in paragraph 124. Any other articles of equipment which the soldier takes with him, including missing articles for which he is indebted to the United States, will be recorded in a new "Issued" column under the proper heading as provided above in case of clothing. This column will be initialed as prescribed in paragraph 124. (Par. 681–O, A. R.)

b. Articles of equipment which the soldier is ordered to take with him, other than clothing and equipment designated for his retention upon transfer by equipment tables (Cir. No. 377, W. D., 1919), will be entered upon a shipping ticket in duplicate and the receipt of the soldier obtained on both copies. One copy will be sent to the new station of the soldier with his equipment record; the original will be retained

as a voucher to the property loan record from which the articles other than clothing and individual equipment designated for retention by the soldier upon transfer are to be dropped. In case of the transfer of several men, the articles of equipment described in this paragraph will be listed separately on the same shipping ticket, the receipt of each soldier being secured beneath the articles for which he is responsible. (Par. 176*f*.)

c. The individual equipment record will be forwarded with the service record to the soldier's new commanding officer.

d. When a soldier enters a hospital, entry will be made in pencil in a vacant "Turned in" column of his individual equipment record of the articles of public property collected and turned in to the supply sergeant. (Par. 188*c*.) Upon his return from hospital, the articles will be returned to him and the pencil notation erased from the individual equipment record.

126. Desertion.—*a*. When a soldier is dropped as a deserter, all articles of property for which he was responsible and which were turned in to the supply sergeant at the time the soldier absented himself (par. 192*d*) will be credited upon his individual equipment record. Any shortage in or damage to property for which the soldier was responsible, as determined by survey, will be charged against him on a statement of charges. (Par. 160*a* (3).) The charges will be entered upon the statement of charges, which will be sent to the personnel adjutant. Upon its return, the articles thus accounted for, in addition to the articles already accounted for, will be dropped in the final "Turned in" column of the individual equipment record. This column will bear the date of the action and will be initialed by the officer, who will cancel all other columns. The total amount charged will be entered upon the retained extract from service record.

b. The articles of clothing and equipment left by the deserter will be turned in to the supply officer as provided in paragraph 61*b* (4).

c. The individual equipment record will be forwarded with the service record to The Adjutant General of the Army. The vouchers to the individual equipment record may be destroyed following the visit of the auditor. (Par. 71.)

127. Discharge, furlough to reserve, or retirement.—*a*. When a soldier is honorably discharged, furloughed to the reserve, or retired, the articles of clothing and equipment given to the soldier upon his discharge or furlough to the reserve (Cir. No. 166, W. D., 1919), or loaned to him upon his retirement (Cir. No. 174, W. D., 1919) will be new, reclaimed, or serviceable. In the case of a soldier to be discharged, a specific statement to the effect that the clothing furnished came within a particular one of these classifications will be written or stamped upon the individual equipment record and signed by the company commander. If necessary, a new issue will be made to accomplish the proper clothing of the soldier before the time of his separation from the service.

b. The articles furnished the soldier upon his separation from active service will be entered in an "Issued" column bearing the date of such separation. The balance of property for which he was responsible, including missing articles, if any, will be dropped by entering in a "Turned in" column bearing the date of his separation from service. Missing articles will be accounted for by statement of charges or approved report of survey. All columns other than the

two last mentioned will be canceled as provided for in case of a man transferred.

c. The following certificate will be written or stamped upon the individual equipment record in the case of a soldier to be discharged:

"I certify that I have received to take to my home all of the items listed in the 'Issued' column bearing the date of my discharge."

This certificate will be signed by the soldier. If space is not afforded on page 1, page 2 may be utilized.

d. The individual equipment record will be forwarded with the service record to the officer charged with keeping the latter, i. e., to The Adjutant General of the Army, in case of the soldier discharged or retired, and in the case of reservists to the department commander of the department in which the reservist is domiciled. (Par. 1165, A. R.)

128. Death.—When a soldier dies, clothing prescribed for burial will be selected from that in his possession, being supplemented if necessary by further issue on individual clothing slip as provided in paragraph 1158, Army Regulations. The slip will contain the word "Deceased" after the soldier's name. Articles so drawn will be entered in the next blank "Issued" column on the individual equipment record. The clothing used for burial will be listed in a "Turned in" column marked "For burial." The articles of clothing which are missing will be noted in another column marked "Missing." All other public property charged under "Issued" will be entered in the next blank "Turned in" column if available for turning in. The value of clothing unaccounted for after the death of the soldier will not be charged against him on final statement in the absence of positive evidence of carelessness. (Ops. J. A. G., 242.6, Sept. 6, 1918.) Each of these newly used columns will be dated and initialed by the company commander. All missing articles for which the deceased was responsible other than clothing, as noted above, will be listed on the statement of charges for stoppage against his accrued pay. The total charge will be noted on the extract from service record. The items charged will be dropped from the individual equipment record or the property loan record, or both. All columns other than those showing clothing used for burial, missing clothing, and the final "Turned in" column will be canceled. The individual equipment record thus closed will be forwarded with the service record to The Adjutant General of the Army. (Pars. 681–O and 1173, A. R.)

129. Discharge other than honorable.—When a soldier is discharged otherwise than honorably (par. 181*f*(1)), all uniform outer clothing in his possession will be retained for military use. Ordinarily, civilian outer clothing will be issued to him in its stead by the quartermaster. (Par. 1165, A. R.) With this exception his individual equipment record will be closed in the same manner as provided for in the case of a soldier honorably discharged.

130. Filing.—The individual equipment records will be filed in alphabetical order by grades, as in the case of the service records, in the loose-leaf binder provided. The file will be kept in the right upper section of the top of the field desk. (Par. 212.)

SECTION VIII.

BLANK FORMS.

[NOTE.—The prefixed asterisk indicates that instructions for the preparation and use of the form are embodied elsewhere, and that only reference to the pertinent paragraphs is made in this section.]

	Paragraph.
Purpose of section relating to blank forms	131
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Notification of discharge, Form No. 3, A. G. O	132
Certificate of disability for discharge, Form No. 17, A. G. O	133
* Field return, Form No. 26, A. G. O	134
* Service record, Form No. 29, A. G. O	135
* Extract from service record, Form No. 29*a*, A. G. O	136
* Company return, Form No. 30, A. G. O	137
Inventory of effects, Form No. 34, A. G. O	138
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Score card known-distance rifle practice, special course C, Form No. 628, A. G. O	162
* Individual equipment record, Form No. 637, A. G. O	163
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*Pay roll of enlisted men, first sheet, W. D. Form No. 366 179
*Pay roll of enlisted men, follow sheet, W. D. Form No. 366*a* 180
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131. Purpose of section relating to blank forms.—This section provides a list of the blank forms used in company administration arranged in numerical sequence in each of the several classes, The Adjutant General's Office, Quartermaster Corps, Purchase and Storage, Inspector General's Department, and War Department. The designation, purpose, and instructions for preparation and use in the company are given for each form; or in the event that such instruction has been embodied elsewhere, reference is made to the pertinent paragraphs. Forms so treated are indicated in the table of contents of the section by a prefixed asterisk. The instructions for the forms other than those of The Adjutant General's Office are limited to such as apply to preparation and handling of the forms in the company, together with such information of their course outside the company as should be known to the company commander.

132. Notification of discharge, Form No. 3, A. G. O.—*a.* The notification of discharge is prepared only when an enlisted man is discharged or furloughed to the reserve (par. 194) at a place at which there is no one provided with funds to make payment on final statements—i. e., either a disbursing officer or some source to which transfer of final statements may be made. (Par. 91*h*; par. 155, A. R.)

b. The notification (single copy) will be prepared in the handwriting of the officer who signs the final statement.

c. The notification will show—

(1) Name, grade, Army serial number, and organization of the soldier;

(2) Reason for separation from active service;

(3) Place and date of enlistment;

(4) Date to which soldier was last paid in full;

(5) Enlistment period in which the soldier is serving;

(6) Amounts in words and figures due the soldier;

(7) Amounts in words and figures due the United States;

(8) Whether the soldier is entitled to travel pay and place to which travel pay is due.

d. The soldier will affix his signature to the notification or if he can not write his name, such fact will be stated.

e. The officer who signs the final statement (par. 181) will inform the soldier of the location of the Quartermaster to whom he shall apply for payment.

f. The notification will be sent by mail to the officer who will pay the soldier. In case of discharge or furlough to the reserve on account of expiration of term of service the notification will be sent at least one week before the discharge or furlough takes effect. In other cases of separation from active service the notification will be sent as soon as possible after the order for separation from active service reaches the officer who prepares and signs the final statement, and, in any event, before the final statement is signed.

g. The quartermaster will decline to recognize the notification unless the items entered thereon are in the handwriting of the officer who signs the paper.

133. Certificate of disability for discharge, Form No. 17, A. G. O.—*a.* When an enlisted man becomes unfitted for military service because of wounds or disease, a certificate of disability for discharge will be prepared by his immediate commanding officer (using page 1 only) and forwarded to the regimental or post commander. (Par. 159, A. R.)

b. (1) The regimental or post commander will refer the certificate to a board of at least two medical officers convened by him. (Par. 159, A. R.)

(2) If the board recommends the discharge of the soldier, the post or regimental commander will forward the certificate of disability with his recommendations thereon to the department or division commander. (Par. 159, A. R.)

(3) When the certificate of disability for discharge has been approved and discharge ordered, the post or regimental commander (*a*) will cause the soldier's discharge certificate to be signed (par. 157 *a* (1)), (*b*) see that he is furnished with the proper final statement in duplicate, (*c*) forward the returned certificate of disability directly to The Adjutant General of the Army, and (*d*) furnish the surgeon of the command to which the soldier was attached at the time of discharge a letter setting forth the full name, Army serial number, and grade of the soldier, the company and regiment, or arm, or staff corps, or department, to which he belonged, and the date of discharge and cause thereof as stated in the certificate. (Par. 160, A. R.)

c. (1) The board of medical officers will critically examine the soldier and complete the "Report of Board of Medical Officers", page 2. (Par. 159, A. R.)

(2) The board of medical officers will be careful to state in its report (*a*) the degree of disability, (*b*) the description of the disability, wound or disease, (*c*) the extent to which it deprives the soldier of the use of any limb or faculty, or affects his health, strength, activity, constitution, or capacity to labor. (Par. 161, A. R.)

(3) If the disability was incurred in the line of duty and the soldier declined treatment for the relief of such disability where treatment was directed, that fact will be set forth in the report of the board of medical officers. (Par. 161, A. R.)

d. For the purpose of completing his own records the surgeon will file the carbon copy of the letter from the soldier's commanding officer notifying him of the discharge, and forward the original directly to the Surgeon General of the Army. (Par. 160, A. R.)

e. When a soldier is discharged on certificate of disability the ascertained disability as recited in the certificate (Report of Board

of Medical Officers, p. 2) will be stated on the final statement as the reason for discharge. (Par. 140, A. R.)

f. In case of discharge on certificate of disability, the discharge certificate of the soldier will be prepared on Form No. 525, A. G. O., unless the soldier's conduct has been such as to require his discharge on Form No. 526, A. G. O. (par. 181*f*(1), Ops. J. A. G. 220.8, Feb., 1918, and 220.811, Dec., 1918).

g. In the case of an insane soldier the certificate of disability will be prepared in duplicate and will be accompanied by the reports and papers required by paragraphs 465–470, Army Regulations.

134. Field return, Form No. 26, A. G. O.—See Special Regulations No. 58.

135. Service record, Form No. 29, A. G. O.—See paragraphs 103–118.

136. Extract from service record, Form No. 29a, A. G. O.—See paragraphs 119–120.

137. Company return, Form No. 30, A. G. O.—See paragraphs 37–49.

138. Inventory of effects, Form No. 34, A. G. O.—Upon the death of any person subject to military law as defined in the second article of war, the company commander, or an officer designated by the commanding officer, will secure all his effects and deliver them to the legal representatives or widow of the deceased, or to the designated summary court, if the widow or legal representative is not present. (Par. 84, A. R.)

a. (1) If the effects are delivered to the widow or legal representative at the time of death, the company commander will prepare an inventory of the effects in triplicate on the prescribed form and deliver the original and one copy to the regimental, separate battalion, or similar unit commander, or to the post, camp, or other station commander, as the case may be, to be forwarded to The Adjutant General of the Army with the report of death. (Par. 154; par. 84, A. R.) In this case the articles may be described in general terms in the inventory of effects instead of being itemized. The third copy of the inventory will be filed in the records of the company or detachment as provided in subparagraph (2)(c), and later disposed of as therein provided. The name of the widow or legal representative to whom the effects are delivered will be stated in the inventory.

(2) If no legal representative or widow be present, the summary court designated by the commanding officer to secure the effects will prepare the inventory of effects in triplicate on the form and dispose of the effects as prescribed in paragraph 84, Army Regulations. The summary court only is authorized to make collections on the deceased's account.

(*a*) If the effects are transmitted by the summary court to the widow, legal representative, or other person designated in the 112th article of war, the original inventory and one copy will be forwarded directly to The Adjutant General of the Army with the report of the summary court. (Pars. 83½*d* and 84, A. R.)

(*b*) If the effects are converted into cash, the original inventory and one copy will be forwarded directly to The Adjutant General of the Army with the original receipt of the supply

officer or quartermaster for the cash from the proceeds, and the papers enumerated in the 112th article of war. (Pars. 83½*d* and 84, A. R.)

(c) The third copy of the inventory of effects and the duplicate receipt of the supply officer or quartermaster for the proceeds of the sale of the effects and any cash belonging to decedent's estate will be transmitted to the company or detachment commander for file with the extract from service record of the deceased.

b. If the deceased has deposits, each deposit with amount, date, place, and name of quartermaster with whom deposited will be noted on the inventory of effects under Class II. (Par. 181*h*(3); par. 1367, A. R.)

c. Clothing issued to an enlisted man is the property of the United States and forms no part of his effects. Articles of clothing not required for burial (par. 1173, A. R.), and the individual equipment of the deceased will be collected and turned in to the supply officer. (Par. 175*b*; par. 84, A. R.)

d. (1) In preparing the form, if the space allotted under Class I is not sufficient, the heading "Class II—other effects," will be stricken out and the inventory of Class I effects continued. The heading "Class II—other effects" will be reinserted at the end of Class I effects.

(2) If the space allotted under Class II is not sufficient, the inventory will be extended on an additional Form No. 34, A. G. O., which will be securely fastened to the bottom of the second page. In this case the certificate on the additional form only will be completed and signed.

(3) When the inventory is prepared by the summary court the effects will be itemized in detail.

(4) Copies of the inventory of effects may be made by carbon process, but the copies as well as the original will be signed. (Par. 83½*d*, A. R.)

139. Furlough, Form No. 66, A. G. O.—*a.* A furlough on Form No. 66, A. G. O., will be given to each enlisted man granted a furlough. (Pars. 106–108, A. R.)

b. The limits prescribed will be stated on the furlough so that if exceeded the furlough may be revoked and the soldier arrested. An enlisted man will not leave the United States to go beyond the sea unless the furlough includes permission to do so. (Pars. 109 and 1233, A. R.)

c. The authority under which a furlough is granted (whether under Army Regulations or pursuant to the orders of a superior) will be cited on the face of the furlough by the officer who prepares it so that when the furlough is presented to a disbursing officer for payment of commutation of rations he may be assured that it is supported by the necessary orders if the period for which it is granted does not fall within the competency of the authority cited. (Pars. 109, 1233, A. R.)

d. The furlough will show under "memorandum" signed by the company commander—

(1) That the soldier was last paid to include a certain date;

(2) That he was actually rationed *by his organization* to include the last day of duty. (Par. 1233, A. R.)

e. (1) Furloughs granted to soldiers serving beyond the continental limits of the United States for the purpose of returning thereto, take effect on the date the enlisted men reach the United States. This date will be indorsed on the furlough by the transport quartermaster, if travel is by United States transport, or by the captain, purser, or other proper officer of the ship, if travel is by commercial steamer. Such furlough will direct the soldier to report for duty on the last day of his furlough at the military post nearest the particular home port from which transports (or commercial steamers, if there be no transport) usually sail for the return voyage to the soldier's station.

(2) The commanding officer of the post or camp where such men report will cause notation to be made on their furloughs showing the dates the men so reported.

(3) At the proper time he will issue orders returning the men to their proper stations. A copy of the order will be given to the soldier and a copy furnished to the company commander concerned.

(4) The quartermaster of the transport, or proper officer of commercial steamer on which the soldier travels, will indorse on his order the dates during which he was subsisted aboard transport or commercial steamer. The order will be retained by the soldier and delivered by him to his company commander as evidence of authority to be absent during the time required to travel in rejoining his station.

(5) The order will state the date the soldier arrived in the United States, the date he reported at the post or station, and whether or not commutation of rations has been paid.

f. (1) If a soldier on furlough reports at post, camp, or general recruiting station without means to return to his proper station the commanding officer will cause the date whereon the soldier so reported to be noted on his furlough. (Par. 110, A. R.)

(2) At the proper time he will issue orders returning the man to his proper station. A copy of the order will be given to the soldier and a copy furnished to the company commander concerned.

140. Descriptive list of deserter, Form No. 95, A. G. O.—See Special Regulations No. 58.

141. Warrant, noncommissioned officer's, Form No. 152, A. G. O.—See Special Regulations No. 58.

142. Report of survey, Form No. 196, A. G. O.—*a.* This form will be used in making reports of survey on all classes of public property to be acted upon by a surveying officer. The survey of property is governed by paragraphs 710–726, Army Regulations, which define the duties of surveying officers, fix the power of the convening authority, and give instructions relative to the preparation of reports of survey.

b. Public property which has been damaged beyond repair at the station, or has deteriorated so as to impair its usefulness, which is lost, stolen or otherwise illegally made way with, except while in transit (see subpar. *c*), will be listed on this form by the responsible officer for survey by a disinterested officer, except when charged on statement of charges without objection on the part of the person charged (par. 710, A. R.), or except when exchanged on certificate (pars. 67 and 176*d*). Report of survey will be prepared in triplicate; the copies will be accomplished throughout as originals. When only a responsible or interested officer is present the procedure outlined in paragraph 711, Army Regulations, will be followed.

c. (1) When property has been damaged, lost, stolen, or otherwise illegally made way with while in shipment or transit from an issuing agency to a company, over, short, and damaged reports (P. & S. Form No. 261) will be prepared and forwarded to the carrier or consignor by the supply officer concerned at the request of the company officer. If neither the carrier nor the consignor will accept the responsibility for the deficiency, a survey will be initiated by the company officer, who will attach thereto copies of the over, short, and damaged report upon which will appear a denial by the carrier and consignor of responsibility in connection with the loss of the property. (Pars. 668 and 721, A. R.)

(2) When articles of clothing or equipment issued to officers or enlisted men for their use are lost en route to or from an oversea station, the procedure will be as prescribed in paragraph 683, Army Regulations, a certificate furnished the responsible party being the voucher whereon the property may be dropped from his individual equipment record or property loan record, as the case may be, without further action.

d. With reference to its disposition unserviceable property is divided in two classes: (1) Worn out or damaged by fair wear and tear in the service, and (2) rendered unserviceable from causes other than fair wear and tear in the service. Property of the first class will be exchanged on certificate (pars. 67 and 176*d*), will be disposed of by survey in accordance with the provisions of paragraph 717, Army Regulations, or if the visit of the inspector general is imminent it may be submitted for his action without survey. Property of the second class must be submitted for the action of an inspector general except in the case of public animals (par. 1073, A. R.), and except when charged upon a statement of charges without objection on the part of the person charged, and will be disposed of as provided in paragraph 717, Army Regulations. A survey will be had in connection with property of the second class prior to action of an inspector general, except when charged as above, and a copy of the report of survey will be attached to the inventory and inspection report (Form No. 1, I. G. D.). The following exceptions to action by a surveying officer or inspector general are made:

(1) Arms for which a test for unserviceability is definitely prescribed will be so tested before being submitted for action as above prescribed.

(2) Permission must be secured for the submission of medical property and signal property for survey or inspection as respectively prescribed in paragraphs 1488 and 1566, Army Regulations.

(3) Silken colors, standards, or guidons will not be surveyed. (Par. 239, A. R.)

(4) Musical instruments may be surveyed, or repaired locally. (Par. 1179, A. R.)

(5) The survey of animals preliminary or subsequent to disposition will be determined by the circumstances or the emergency. (Par. 1073, A. R.)

(6) When an organization is about to change station, a survey will be had on all china and glassware. The quarterly allowance for breakage may be dropped from the property loan record by listing on a properly certified shipping ticket (par. 176*d*), which will be attached as a voucher to the property loan record. Breakage or loss

in excess of this allowance will be dropped upon an approved report of survey. (Par. 1023, A. R.)

e. (1) Public property lost in consequence of the soldier's desertion must be surveyed before it will be charged against the deserter. (Pars. 160 and 197*c;* pars. 116 and 687, A. R.)

(2) Articles of public property lost, embezzled, or damaged through neglect of a civilian employee may be charged against his pay, preferably by report of survey. (Par. 688, A. R.)

(3) Reports of survey authorizing charges against individuals, including deserters, are subvouchers to the statement of charges which is a voucher to the property loan record or individual equipment record, as the case may be, and will be retained until inspected by the auditor, when both reports of survey and statement of charges may be destroyed. (Pars. 71 and 75.)

f. (1) The property pertaining to different staff departments will not be listed on the same report of survey, separate reports being required for each class of property. (Par. 716, A. R.)

(2) Articles of engineer and ordnance property will be particularly classified for survey. (Par. 678, A. R.)

(3) Action of a surveying officer or inspector for loss of or damage to public property will be requested by a responsible officer within 30 days after discovery of such condition, except in special circumstances, which will be explained by the officer in his certificate on page 2 of the report of survey. (Par. 723, A. R.)

(4) Loss or damage charged against a soldier will be subject to a report of survey in every case if he so requests. (Par. 160*b* (2).)

g. (1) When preparing the report of survey the initiating officer will enter quantity, name of article, and money value. Column B (Disposition) will be filled out by the surveying officer, using the abbreviations "D" (to be destroyed), "I" (to be held for inspection), "S" (to salvage officer), "C" (to be continued in the service). In column C will be entered items for which credit may be taken. In the column headed "Date and circumstances" the initiating officer will enter the date and a statement of the circumstances attending the loss, damage, or destruction of the articles surveyed, and, in the case of ordnance stores, the date of receipt. The statement *must be sufficient* to indicate the circumstances of loss or damage. The initiating officer will enter in the report of survey on the third line from the top the kind of property account upon which the property is carried, e. g., "Property Loan Record," or "Individual Equipment Record," of "Co. A, 65th Inf."; at the bottom he will enter after the word voucher the kind of property account.

(2) When a survey is made on the loss of small arms the report must show, under "Date and circumstances," whether or not the arms were stored at the time of their loss in arm racks or lockers furnished by the Ordnance Department for their safe keeping or were being used at the time in the peformance of military duty. In all cases the report must show clearly whether or not every reasonable precaution was taken to prevent the loss. (Par. 302¼, C. of O. 1916 Supl.)

(3) When the property has been previously surveyed, a statement to this effect will be included under "Date and circumstances" so that the surveying officer may consider previous reports of survey. (Par. 711, A. R.)

(4) When any property is included that has been lost, destroyed, or damaged by means other than fair wear and tear in the service, the facts will be sworn to as provided for on page 2 of the report of survey. If the oath is subscribed to by the responsible officer the certificate need not be accomplished. If the oath is subscribed to by any other individual than the responsible officer the latter will accomplish the certificate. In case only property rendered unserviceable through fair wear and tear in the service is listed on the report of survey, a certificate only will be accomplished by the responsible officer; but the surveying officer will exercise great care in examining such property and will state in his findings whether he found its unserviceable condition to be due to fair wear and tear in the service. If he finds this not to be the case, he must fix the responsibility for such damage or loss upon the proper party.

(5) It will devolve upon the responsible person to furnish original certificates and affidavits to support his contention that he be relieved of the responsibility, together with such attested copies of certificates and affidavits as must accompany the survey. Where documentary evidence is submitted it will be marked "Exhibit A," "Exhibit B," etc. It will be so noted and referred to by the surveying officer in his report. All documentary evidence will be fastened between pages 2 and 3 of the report of survey. Where theft and embezzlement is involved the claim must be supported with special care. In every case all pertinent evidence must be made available so that the surveying officer will not be dependent upon the statements of interested parties; this is particularly necessary when, under paragraphs 683 and 685, Army Regulations, the officer is directly involved, whether the cause is avoidable or unavoidable. (Pars. 682, 683, and 713, A. R.)

h. In connection with the survey of property, it will be noted—

(1) That the surveying officer can not condemn public property. Such condemnation will be by direction of the reviewing authority. (Par. 715, A. R.)

(2) When final action has been taken on reports of survey by the approving and appointing, or higher, authority in accordance with paragraph 719, Army Regulations, distribution of the three signed copies of the report of survey will be made as follows:

(*a*) One (the original) to the Director of Finance, Munitions Building, Washington, D. C.

(*b*) One to the zone property auditor, who is charged with auditing the property account from which the property is to be dropped by authority of the report of survey.

(*c*) One to the officer initiating the survey for use as a voucher to the stock record card, property loan record, or individual equipment record from which the property surveyed is to be dropped.

143. Descriptive card of public animals, Form No. 277, A. G. O.—See paragraphs 76–78. (Pars. 1069–1071, A. R.)

144. Record of known-distance rifle firing (individual), Form No. 804, A. G. O.—*a.* (1) This form is for three years' record and will be used for individual record of known-distance rifle practice, qualification course.

(2) The record will be kept in the personal possession of the company commander and not allowed in the hands of an enlisted man

from the beginning of record practice until the reports required by paragraph 255, S. A. F. M., have been rendered. (Pars. 101, 102; par. 101, S. A. F. M.)

(3) For methods of scoring and classification see paragraphs 101 and 254, Small Arms Firing Manual.

(4) All entries on the individual record of known-distance rifle firing will be made in ink and no correction or alteration made except by the company commander, who will initial each correction or alteration. (Par. 101, S. A. F. M.)

(5) If a soldier is a member actually firing on a prize-winning team, in a national team match, this fact will be noted under "Department rifle competition."

(6) The scores in slow and rapid firing and final qualifications, with date, will be transcribed to the service record under the supervision of the company commander. (Par. 101*c* (1).)

(7) For instructions in regard to filing and disposition of the record see paragraphs 102*b*(6), 102*c*(1), and 214.

b. (1) The record of an officer attached to a company for practice will be duly attested and transmitted to the officer. (Par. 102*c*(2).)

(2) The record of an enlisted man attached to a company for practice will be similarly attested and transmitted to the officer charged with the custody of the soldier's service record.

145. Record of pistol firing (individual), Form No. 305, A. G. O.—*a.* (1) This form is for three years' record and will be used for individual record of pistol firing.

(2) The record will be kept in the personal possession of the company commander and not allowed in the hands of an enlisted man from the beginning of record practice until the reports required by paragraph 255, S. A. F. M., have been rendered. (Pars. 101, 102; par. 101, S. A. F. M.)

(3) For methods of scoring and classification, see paragraphs 101, 243, and 254, Small Arms Firing Manual.

(4) All entries on the individual record of pistol firing will be made in ink and no correction or alteration made except by the company commander, who will initial each correction or alteration. (Par. 101, S. A. F. M.)

(5) If a soldier is a member actually firing on a prize-winning team in a national team match, this fact will be noted under "Department pistol competition."

(6) The scores in record practice and expert tests in both the dismounted and mounted courses, will be transcribed to the service record under the supervision of the company commander. (Par. 102*c* (1).)

(7) For instructions in regard to filing and disposition of the record see paragraphs 102*b*(6), 102*c*(1), and 214.

b. (1) The record of an officer attached to a company for practice, will be duly attested and transmitted to the officer. (Par. 102*c*(2).)

(2) The record of an enlisted man attached to a company for practice, will be similarly attested and transmitted to the officer charged with the custody of the soldier's service record. (Par. 102*c*(1).)

146. Report of individual classification in rifle practice, Form No. 307, A. G. O.—*a.* The report will be prepared by the company commander as soon as possible after the completion of the firing. (Par. 255, S. A. F. M.)

b. (1) When the regiment is not separated, the report will be prepared in duplicate and one copy transmitted to the battalion commander, who, after verifying it from the individual records of known-distance rifle firing, will forward the report to the regimental commander. (Par. 255, S. A. F. M.)

(2) When a battalion is serving away from regimental headquarters but in the same territorial department, the report will be prepared in duplicate and one copy transmitted to the battalion commander who, after verifying the correctness of the report, will forward it to the regimental commander through the post commander. (Par. 255, S. A. F. M.)

(3) If the regimental headquarters is serving in a different territorial department, the report will be prepared in triplicate and two copies transmitted to the battalion commander who will forward one copy through the post commander to the regimental commander, and one copy through the post commander to the commander of the department in which the company is serving. (Par. 255, S. A. F. M.)

(4) When a company is serving away from other companies of the regiment but in the same territorial department as regimental headquarters, the report will be prepared in duplicate and one copy transmitted to the post commander, who, after verifying the correctness of the report from the individual records of known-distance rifle firing, will forward it to the commander of the battalion to which the company belongs. (Par. 255, S. A. F. M.)

(5) When a company is serving away from other companies of the regiment and in a different department from the headquarters of the regiment, the report will be prepared in triplicate and two copies transmitted to the post commander, who will forward one copy to the commander of the battalion to which the company belongs, and one copy to the commander of the department in which the company is serving. (Par. 255, S. A. F. M.)

c. Instructions for the filing and disposition of the copy of the report retained with the records of the organization are contained in paragraphs 102*b*(4), 102*c*(3), and 214. (Par. 255, S. A. F. M.)

d. (1) The report will contain the names of all officers and enlisted men qualifying as expert riflemen, sharpshooters, and marksmen, in the practice season for which the report is rendered. (Par. 255, S. A. F. M.)

(2) The names of officers so qualifying, including those attached, if any (subpar. (5)), will be entered first and ruled off from the remainder of the report. (Par. 255, S. A. F. M.)

(3) The names of enlisted men so qualifying will be entered in groups according to classification. (Par. 255, S. A. F. M.)

(4) No entry will be made of the names of those enlisted men who did not qualify in the practice season covered by the report but who are entitled to classification and additional pay therefor as the result of qualification attained in a prior season in the same enlistment, nor of the names of those who are below the grade of marksman. (Par. 255, S. A. F. M.)

(5) Officers and enlisted men attached to a company for practice will be noted separately in red ink after the names of the officers and enlisted men of the company, respectively, and classed in the order prescribed in subparagraphs (2) and (3). (Par. 255, S. A. F. M.)

e. In the summary will be entered the total number of officers and enlisted men entitled to be classified as expert riflemen, sharpshooters, marksmen, first-class men, and second-class men, and the number unqualified. (Par. 255, S. A. F. M.)

147. Report of individual classification in pistol practice, Form No. 308, A. G. O.—The instructions for the preparation of Form No. 307, A. G. O., apply. (Par. 255, S. A. F. M.)

148. Company morning report, Form No. 332, A. G. O.—See paragraphs 7 to 22. (Par. 280, A. R.)

149. Headquarters company morning report, Form No. 333, A. G. O.—See paragraphs 7 to 22. (Par. 280, A. R.)

150. Daily sick report, Form No. 339, A. G. O.—See paragraphs 23–27. (Pars. 280, 1471, and 1472, A. R.)

151. Duty roster, Form No. 342, A. G. O.—See paragraphs 28–34. (Pars. 282, 355–369, A. R.)

152. Report of individual classification of firing under special course A, Form No. 409, A. G. O.—The report will be prepared in duplicate by the company commander as soon as possible after the completion of the firing. (Par. 255, S. A. F. M.)

a. (1) In the Coast Artillery one copy of the report will be forwarded to the coast defense commander, who after verifying the report from the individual records of known-distance rifle firing will forward it to the department commander.

(2) One copy will be retained with the records of the company, and will be filed and disposed of as prescribed in paragraphs 102*b*(4), 102*c*(3), and 214.

b. (1) The report will contain the names in the order of standing, as determined by the aggregate scores, of all officers and enlisted men qualifying as marksmen, special course A, in the target year for which the report is rendered.

(2) The names of officers so qualifying, including those attached, if any (subpar. (4)), will be entered first and ruled off from the remainder of the report. (Par. 255, S. A. F. M.)

(3) No entry will be made of the names of those who did not qualify as marksmen in the practice season covered by the report, but who are entitled to classification as result of qualification attained in a prior season in the same enlistment, nor of the names of those who are below the grade of marksman.

(4) Officers and enlisted men attached to a company for practice will be noted separately in red ink after the names of the officers and enlisted men of the company, respectively, and classed in the order prescribed in subparagraph (1).

(5) In the summary will be entered the number of officers and enlisted men entitled to be classified as marksmen, first-class men, and second-class men, special course A, and the number unqualified.

153. Record of known-distance rifle firing (individual), Special course A, Form No. 410, A. G. O.—*a.* The record will be kept in the personal possession of the company commander and not allowed in the hands of an enlisted man from the beginning of record practice until the reports required by paragraph 255, Small Arms Firing Manual, have been rendered. (Par. 102*a*; par. 101, S. A. F. M.)

b. For methods of scoring and classification see paragraphs 101, 242, and 254, Small Arms Firing Manual.

c. All entries on the individual record of known-distance rifle firing (individual) under special course A will be made in ink, and no correction or alteration will be made except by the company commander, who will initial each correction or alteration. (Par. 101, S. A. F. M.)

d. The scores in slow and rapid firing and the qualification will be transcribed to the service record under the supervision of the company commander. (Par. 102*c*(1).)

e. For instructions in regard to filing and disposition of the record, see paragraphs 102*b*(6), 102*c*(1), and 214.

154. Report of death, Form No. 415, A. G. O.—*a.* (1) Report on this form is required in addition to the telegraphic or cable report (par. 195*b*(2)) and report of change (par. 35). (Par. 83½, A. R.)

(2) The report is made to the commanding officer concerned by the surgeon or by the immediate commanding officer of the deceased, if there be no medical officer with the command. (Par. 83½*a*, A. R.)

(3) In all cases the report is prepared in triplicate and all copies submitted to the regimental, separate battalion, or other similar unit commander, or to the post, camp, or other station commander, who, after completing the first indorsement, will forward all copies directly to The Adjutant General of the Army. (Par. 83½*a*, A. R.)

b. (1) In case of death of an officer or enlisted man while absent from his organization or command, a fourth copy of the report of death will be prepared and forwarded, with the copy of extract from service record, Form No. 29*a*, A. G. O., directly to the organization or station commander. (Par. 195*b* (3); par. 83½*a*, A. R.)

(2) The copy of the report of death of an enlisted man furnished to the company commander in such case will be filed with the extract from service record. (Pars. 120*a* and 215.)

c. Copies may be made by carbon process, but all copies as well as the original will be signed by the surgeon and the commanding officer.

155. Certificate of furlough to the reserve, Form No. 437, A. G. O.—*a.* (1) Each enlisted man furloughed to the Regular Army Reserve (par. 194) will be furnished a certificate of furlough signed by a field officer of the regiment or other organization to which the enlisted man belongs or by the commanding officer when no such field officer is present.

(2) When more than one field officer of the regiment or corps is present, the commanding officer may designate the particular officer to perform this duty, but in any case the commanding officer may require the certificate of furlough to be submitted to him before delivery to the soldier.

(3) The "certificate of furlough" is printed on the face of the form. The "enlistment record" on the back of the form is signed by the company or detachment commander.

b. Furlough to the reserve will take effect on the date of notice to the soldier of such furlough, either actual by the delivery of the certificate of furlough or constructive where such delivery can not be made owing to his absence for his own convenience or through his own fault, in which case the receipt at the soldier's proper station of the order directing his furlough to the reserve, when the soldier is furloughed before the expiration of three or four years of active service, will be deemed sufficient notice. In the latter case, the date

of the receipt of the order and the reason why actual notice thereof was not given the soldier will be indorsed on the certificate of furlough and noted under "Remarks" on the service record.

c. (1) Whenever an enlisted man is furloughed to the reserve prior to the expiration of three or four years of active service, the actual cause of furlough and the number, date, and source of the order or description of other authority will be fully stated on the certificate or furlough—e. g., "Purchase, par. 10, S. O. 129, S. E. Dept., 1918."

(2) When furlough is by reason of expiration of 3 or 4 years of active service that fact will be stated; thus, "Expiration of 3 (4) years' active service."

d. The blank forms for certificate of furlough to the Regular Army Reserve will be kept in the personal custody of the company commander.

e. (1) Certificate of furlough to the reserve will not be made in duplicate. If a reservist should lose his certificate of furlough he should report the fact with all circumstances relating thereto to the commander of the department in which he resides.

(2) A certificate of furlough to the reserve should not be forwarded in correspondence unless called for.

f. Under no circumstances will data on certificates of furlough to reserve be filled in on a typewriting machine.

g. The "character" given on a certificate of furlough is discretionary with the company or other immediate commander of the soldier except where otherwise directed by orders from the War Department; and the defacing of a certificate of furlough by writing thereon anything to the discredit of the soldier's character after the same has been given to him by his company or other immediate commander is prohibited.

h. (1) In cases where the soldier has been retained in service to make good any time lost through desertion (par. 192*c*(1)), unauthorized absence (par. 192*c*(1)), confinement under sentence or while awaiting trial and disposition of his case if the trial results in conviction (par. 189*b*(3)), or through inability to perform duty on account of intemperate use of drugs or alcoholic liquor or on account of disease or injury, the result of his own misconduct (par. 24*b*(1) and 188*b*(1)), the notation will read "Retained in service ——— days after expiration of period of active service under A. W. 107."

(2) In cases where the soldier has been retained in active service for the convenience of the Government the notation will read "Retained in active service ——— days for the convenience of the Government."

(3) In either case the explanatory notation will be made under "Remarks."

(4) If a soldier is detached from his company at the time he is furloughed to the reserve an extract of his service record, Form No. 29*a*, A. G. O., will be forwarded without delay to his company commander. (Par. 119.)

i. Upon the payment of the final statement (par. 181) of a soldier furloughed to the reserve, the quartermaster will indorse over his signature on the certificate of furlough in the space to the left of the signature of the company or detachment commander all amounts paid and will specify any item for which payment has not been made

in full. This action is not necessary when the final statement has been transferred in conformity with regulations. (Par. 1376, A. R.)

j. When in the opinion of the company commander the circumstances warrant it, notation will be made under "Remarks" on the back of the certificate of furlough that the soldier is fitted for a commission in the United States Volunteers, giving his special qualifications.

k. The service record and individual equipment record will be forwarded with proper indorsement on the former to the office charged with keeping the soldier's record as a reservist (p. 13, R. R. A. R., 1916.) (Par. 108*a* (2) and 127*d*.)

156. Application for retirement, Form No. 468, A. G. O.—*a.* When an enlisted man of the Army shall have served for 30 years, actual or constructive time, either in the Army, Navy, or Marine Corps, or in all, he may apply to The Adjutant General of the Army for retirement. (Par. 134, A. R.)

b. The application will be forwarded through military channels to the post, camp, or other station commander, who will forward it directly to The Adjutant General of the Army. (Par. 196.)

157. Discharge certificates, Forms Nos. 525, 526, 527, A. G. O.—*a.* (1) No enlisted man lawfully inducted into the military service of the United States shall be discharged from said service without a certificate of discharge signed by a field officer of the regiment or other organization to which the enlisted man belongs, or by the commanding officer when no such field officer is present. (Par. 194; 108th A. W.; and par. 147, A. R.)

(2) When more than one field officer of the regiment or corps is present, the commanding officer may designate the particular officer to perform this duty, and in any case the commanding officer may require the discharge certificate to be submitted to him before delivery to the soldier. (Par. 147, A. R.)

(3) The "certificate of discharge" to be signed by a field officer of the regiment or other organization, or by the commanding officer when no such field officer is present, is printed on the face of the form. The "enlistment record" on the back of the form will be signed by the company or detachment commander.

b. The discharge of a soldier takes effect on the date of notice to him of such discharge, either actual by the delivery of the discharge certificate, or constructive where such delivery can not be made owing to his absence for his own convenience or through his own fault, or in the case of an insane soldier, in which cases receipt at the soldier's proper station of the order directing his discharge will be deemed sufficient notice. In the latter cases the date of the receipt of the order and the reason why actual notice thereof was not given to the soldier will be indorsed upon the certificate. Such notation will be made on the service record under "Remarks." (Par. 152, A. R.)

c. (1) When a soldier's term of enlistment expires while he is awaiting trial or sentence (par. 189*b* (7)), he will be discharged on the date of the receipt of an order publishing the case or otherwise disposing of it, and the discharge certificate will be dated accordingly. The discharge certificate will not be delivered to the man until his release from confinement, but on the date of discharge personal notice thereof will be given to him by an officer, and the fact that such notice

was given will be indorsed upon the discharge certificate and will be noted under "Remarks" on the service record.

(2) If a soldier is detached from his company at the time he is discharged, an extract of his service record will be forwarded without delay to his company or detachment commander. (Pars. 119 and 194.)

d. (1) Whenever an enlisted man is discharged from the Army prior to the expiration of his term of service, the actual cause of discharge and the number, date, and source of the order or description of authority therefor will be fully stated on the discharge certificate (Forms No. 525 and 526, A. G. O), as the reason for discharge, e. g., "Dependent mother; par. 4, SO 146, E Dept, 1918." (Par. 142, A. R.)

(2) When a soldier is discharged on account of misconduct or unfitness for service, physical or in character, due to his own misconduct, the statement to that effect set forth in the order directing his discharge will be noted on the discharge certificate as the reason for discharge, e. g., "Having become physically unfitted for the service due to his own misconduct; par 13, SO 49, E Dept, 1918."

(3) When a soldier is discharged on surgeon's certificate of disability, a statement to that effect will be made on the discharge certificate as the reason for discharge, but the diagnosis as given in the certificate of disability will not be quoted; e. g., "SCD, 4th Ind, HQ E Dept, May 15, 1918."

(4) When discharge is by reason of expiration of term of service, that fact will be stated, written thus, "Expiration of service."

e. A certificate of discharge will not be given to a retired soldier. (Par. 135, A. R.)

f. (1) Blank forms for discharge will be retained in the personal custody of company commanders. (Par. 150, A. R.)

(2) Discharge certificates, Forms No. 525, 526, 527, A. G. O., will be used in the discharge of enlisted men only.

g. Discharge certificates are of three classes—

(1) The blank for honorable discharge (Form No. 525, A. G. O) when the soldier's *conduct* has been such as to warrant his reenlistment, and his service has been honest and faithful.

(2) The blank for dishonorable discharge (Form No. 527, A. G. O.) for dishonorable discharge by sentence of a court-martial or military commission.

(3) The blank for discharge (Form No. 526, A. G. O.) when the soldier is discharged except as specified under (1) and (2). (Pars. 181*f*(1) and 194.)

h. (1) Discharge certificates will not be made in duplicate. Upon satisfactory proof of the loss or destruction of a discharge certificate without the fault of the person entitled to it, the War Department may issue to such person a certificate of service. Application will be made on Form No. 214, A. G. O. (Par. 151, A. R.)

(2) Discharge certificates must not be forwarded to the War Department in correspondence unless called for.

i. (1) The preparation of discharge certificates in manuscript is prohibited when the proper printed forms therefor are available. (Par. 1572, A. R.)

(2) Under no circumstances will data on discharge certificate be filled in on a typewriting machine, nor by rubber stamp. All entries must be neatly and legibly made in longhand. The certificate of dis-

charge is the official record of service furnished the discharged man and as such must be exact, not readily changed, and presentable. (Par. 194, C. of O.)

j. (1) When an enlisted man is discharged from the service the "character" given him on his discharge certificate will be noted on his service record. (Par. 51, C. of O.)

(2) The "character" given on a discharge certificate is discretionary with the company or other immediate commander of the soldier, except where otherwise directed by sentence of a general court-martial, or by orders from the War Department; and the defacing of a discharge certificate by writing thereon anything to the discredit of the soldier's character, after the same has been given by his company or other immediate commander, is prohibited. (Par. 49, C. of O.)

(3) The "character" given will be entered on the discharge certificate by the company commander.

k. (1) In cases where the soldier was retained in service to make good any time lost through desertion (par. 192*c* (1)), unauthorized absence (par. 192*c* (1)), confinement under sentence or while awaiting trial and disposition of his case, if the trial results in conviction (par. 189*b*(3)), or through inability to perform duty on account of intemperate use of drugs or alcoholic liquor, or on account of disease or injury the result of his own misconduct (pars. 24*b*(1) and 188*b*(1)), the notations will read "Retained in service ——— days after expiration of term of enlistment under A. W. 107." (Par. 147½, A. R.)

(2) In cases where the soldier was retained in service for the convenience of the Government the notations will read: "Retained in service ——— days after expiration of term of enlistment for the convenience of the Government."

(3) In either case the explanatory notation will be made under "Remarks."

l. Upon payment of the final statement of a discharged soldier (par. 181) the quartermaster will indorse over his signature on the discharge certificate in the space to the left of the signature of the company or detachment commander, all amounts paid and specify any item for which payment has not been made in full. This action is not necessary when the final statement has been transferred in conformity with regulations. (Par. 1376, A. R.)

m. When in the opinion of the company commander the circumstances warrant it, notation will be made under "Remarks" on the back of discharge certificate that the soldier is fitted for a commission in the United States Volunteers, giving his special qualifications. (Par. 149, A. R.)

n. Immediately following the heading "Battles, engagements, skirmishes, expeditions" on the discharge certificate will be interpolated the heading "Decorations, service medals, citations." Under this heading will be recorded the award to the soldier of any decoration or citation for valor or service, and the authority for the award. (Cir. No. 232, W. D., 1919.)

158. Report of furlough to the reserve, Form No. 559, A. G. O.—*a.* Report is made on this form—

(1) In the case of each enlisted man furloughed to the Regular Army Reserve. (Par. 16, R. R. A. R.)

(2) In the case of each man who is enlisted or reenlisted in the Regular Army Reserve. (Par. 21, R. R. A. R.)

b. (1) The report will be forwarded directly to The Adjutant General of the Army. (Pars. 17 and 21, R. R. A. R.)

(2) In case of furlough to the reserve, the fact and date of the mailing of the report will be noted under "Remarks" on the extract from service record. (Par. 119.)

(3) In case of enlistment or reenlistment in the Regular Army Reserve, the report will be accompanied by the enlistment paper. (Par. 21, R. R. A. R.)

159. Charge sheet, Form No. 594, A. G. O.—*a.* All charges for trial by courts-martial will be prepared in triplicate, using one of this form as a first sheet and two sheets of ordinary letter or legal cap paper as the second and third sheets. (Par. 75, M. C. M.)

b. The charges will be accompanied by—

(1) Except when trial is to be had by summary court, a brief statement of the substance of all material testimony expected from each material witness, both for the prosecution and for the defense, together with all available and necessary information as to any other actual or probable testimony or evidence in the case. (Par. 75, M. C. M.)

(2) In the case of an enlisted man, properly authenticated evidence of convictions, if any, of an offense committed by him during his current enlistment and within one year next preceding the date of the alleged commission by him of the offense set forth in the charges.

c. (1) The evidence of previous convictions referred to in subparagraph *b* (2) consists of (par. 306, M. C. M.)—

(*a*) Records of previous trials and convictions;

(*b*) Duly authenticated copies of such records;

(*c*) Duly authenticated copies of orders promulgating such trials and convictions;

(*d*) Duly authenticated copy of records of previous convictions as shown by the service record of the soldier.

(2) (*a*) Copies of such records and orders promulgating trial and conviction are duly authenticated when impressed with the stamp of the bureau, office, or headquarters having custody of the original, or when certified as a true copy by an officer having custody of such records. (Par. 306, M. C. M.)

(*b*) The record of previous convictions as shown by the service record will be duly authenticated when certified as "a true copy" by the officer having custody of the service record.

d. (1) The statement of the substance of the material testimony expected from material witnesses will be prepared on ordinary paper of letter or legal size, with heading such as "statement of material testimony expected from the material witnesses in the case of (name, Army serial number, grade, and company and regiment or arm, corps or department)".

(2) The statement will give in turn the name, grade, and company, and regiment, or arm, or corps or department (or address, in case of civilian) of each material witness followed by the substance of the statement of the witness as given to the company commander or the subordinate officer designated by the company commander to

investigate the case, for example, "1st Sgt Lee Barker, Co. A, 65th Inf., states that Pvt John Young, Co. A, 65th Inf., was absent from retreat roll call on June 10/19 and remained absent until about 3 p. m. June 21/19 when he was returned to the company by a member of the military police, etc."

(3) The statement will be signed by the company commander or the subordinate officer designated to investigate the case.

(4) The date and place will be shown at the end of the statement.

e. (1) The copy of the record of previous conviction as shown by the service record of the soldier will be prepared on ordinary letter or legal cap paper.

(2) The copy will be certified as a true copy by the company commander.

f. The charges (in triplicate) will be forwarded to the headquarters or office to which the morning report is submitted and will generally accompany the morning report.

g. (1) When trial is had by summary court, the original charge sheet will be completed as the record of trial. This record will be delivered to the personnel adjutant, who, after noting the necessary data on the report of changes, the pay roll of the company and the pay card of the soldier, will initial the charge sheet in the place provided and transmit it to the company commander. The company commander will make the necessary entry on the service record under the heading "Record of convictions by courts-martial", and, if required, under "Pay detained by court-martial". He will initial the charge sheet and return it to the officer who appointed the court. (App. III Instr. 3*a*, M. C. M.)

(2) Copies of orders promulgating trials and convictions by special and general courts-martial will be transmitted to the company commander through the personnel adjutant who will note over his signature on the copy of the order furnished to the company commander the fact that proper notation has been made on the report of changes, the pay roll of the organization and the pay card of the soldier. The company commander will make the necessary entry on the service record of the soldier under the heading "Record of convictions by courts-martial". The copy of the order may then be destroyed.

h. Forms for synopses of convictions by courts-martial and for synopses of sentences for entry in service records are shown in Appendix 4*a* and 9*a*, respectively, of the Manual for Courts-martial.

160. Statement of charges, Form No. 602, A. G. O.—*a.* (1) If an article of public property is lost or damaged through fault or neglect of an officer or enlisted man he will pay the value thereof or the cost of repairs at such rate as may be determined by a survey of the property (par. 685, A. R.); or, if the person to be charged waives survey, the value thereof or cost of repairs will be charged to him.

(2) Articles of tableware and kitchen utensils damaged, broken, destroyed, or lost through carelessness of an enlisted man will be charged against his pay. (Par. 1178, A. R.)

(3) When a deserter carries away public property, or when such property is lost through his desertion, its value will be determined by a survey (par. 142*e* (1)), charged against him on the pay roll, and noted on his service record. (Pars. 116 and 687, A. R.)

(4) Whenever a report of survey recommends a stoppage against an enlisted man and the recommendation is approved, the appointing

authority will cause a copy of the report to be furnished to the company commander, who will cause the amount to be charged against the soldier on a statement of charges, Form No. 602, A. G. O. Such charges will be made against the soldier on his pay card and the current pay roll of the company by the personnel adjutant. (Par. 724, A. R.)

b. (1) The amount charged against an enlisted man on account of loss of or damage to Government property will not exceed the value of the articles or cost of repair. (Par. 686, A. R.)

(2) A charge will be made only on conclusive proof and not without a survey when the soldier concerned demands it.

(3) The soldier will be informed at the time of signing the pay roll that his signature will be regarded as an acknowledgment of the justice of the charge.

c. (1) All property, including clothing and individual equipment, will be entered on this form when first charged against the pay of enlisted men, including deserters.

(2) A single statement of charges will be prepared at the beginning of each month. Entries will be made thereon from time to time as the occasion arises. Each class of property—e. g., quartermaster, ordnance, engineer, signal, medical, etc.—being listed separately thereon under appropriate headings.

(3) In the column headed "Cause of charge" will be stated whether the articles were lost, damaged, destroyed, or taken by deserter; and if the charge is authorized by a report of survey (par. 142), the abbreviation "R. S." will be added.

(4) The initials of the personnel adjutant in the columns provided for the purpose will indicate that the charge has been made against the soldier on his pay card and the pay rolls of the company.

(5) When a charge is made on the pay roll against the soldier, and not collected, entry of the charge will be made only once on the statement of charges, although the charge will appear on subsequent rolls.

d. The statement of charges will be opened by the company or detachment commander on the day that the first charge for the month is made and closed on the last day of the month. The statement of charges containing the entries for the day will be submitted with the morning report to the personnel adjutant, who will, after entering all data on appropriate pay cards and the pay rolls of the company, affix his initials opposite the name of each man on the statement of charges and return the statement of charges to the company commander with the morning report. This procedure will be followed for each charge during the month.

e. If the articles are found missing when a soldier dies, deserts, or is discharged, retired, or furloughed to the reserve, the amount in the case of each class of property, ordnance, or clothing will be noted under "Other stoppages" on extract from service record (Form No. 29*a*, A. G. O.) in addition to being noted on the statement of charges.

f. At the end of the month to which it pertains the statement of charges will be filed as a voucher to the property loan record for the information of the auditor upon his next visit, after which it may be destroyed. When dropping from the property loan record property which has been charged on a statement of charges the abbreviation "S. of C." will be placed in the column headed "Receiving report."

161. Record card of enlisted man of staff corps or department, Form No. 627, A. G. O.—*a.* When a man is enlisted for, reenlisted in, or transferred to any staff corps or department, the commander of the company or detachment to which the soldier is assigned after enlistment, reenlistment, or transfer, will prepare a record card of the soldier on this form and forward it directly to the Quartermaster General, the Surgeon General, the Chief Signal Officer, the Chief of Ordnance, Chief of Air Service, Chief of Construction Division, or Chief of Motor Transport Corps, except in the case of a man stationed in the Philippine, Hawaiian, or Panama Canal Departments, when the record card will be sent through department headquarters. (Pars. 1009 and 1512¼, A. R.; par. 41, Manual for the Medical Department, 1916; and par. 15 (*f*), Signal Corps Manual No. 7, 1915.)

b. The number of years for which the soldier is enlisted will be entered under the heading "Current enlistment." Pending revision of the form the entry will be made on the third line immediately following the entry of place of enlistment; e. g., "at Ft. Logan, Col., for 3 years." (Cir. 429, W. D., 1919.)

162. Score card known-distance rifle practice, special course C, Form No. 628, A. G. O.—*a.* The form will be used as a score card on the target range in firing under special course C, Appendix II, Small Arms Firing Manual.

b. The scoring and entries on the record will be closely supervised by the officer conducting the practice.

c. The scores in record practice will be transcribed to the soldier's service record under the supervision of the company commander.

d. For instructions regarding the filing and disposing of the score card, see paragraphs 102*b*(6), 102*c*(1).

163. Individual equipment record, Form No. 637, A. G. O.—See paragraphs 121–130. (Par. 681–A, A. R.)

164. Pay card, Form No. 644, A. G. O.—See Special Regulations No. 58.

165. War diary, Form No. 660, A. G. O.—See Special Regulations No. 58.

166. Correspondence book, Form No. 662, A. G. O.—See paragraphs 79–86. (Par. 280, A. R.)

QUARTERMASTER CORPS.

167. Advice of soldier's deposits, Q. M. C. Form No. 8a.—*a.* When deposits have been made by enlisted men, the company commander will forward directly to the Quartermaster General a list of the names of the depositors showing in each case the date, place, and amount of each deposit and the name of the quartermaster who received it. (Par. 1361, A. R.)

b. Each report will be restricted to include only deposits with one quartermaster on a given date. (Par. 1361, A. R.)

c. Before being forwarded to the Quartermaster General the list will be compared with the entries on the service records and deposit books (Form No. 41, Q. M. C.), and the company commander or other officer witnessing the payment will be careful to see that the names and Army serial numbers of the depositors are correctly given. (Pars. 56, 58*c*, 170*a* (3); par. 1361, A. R.)

168. Soldier's Allotment, Q. M. C. Form No. 38.—*a.* (1) An enlisted man in active service, or a retired enlisted man on active duty,

wherever located, may make an allotment, for his own savings, or for any other purpose except to obtain an advance of pay, of any portion of his pay after deductions are made in accordance with the war-risk insurance act. Such an allotment is a class "E" allotment and is made under the provisions of the act of Congress approved March 2, 1899, as amended by the acts approved March 2, 1901, and October 6, 1917. (Par. 52, S. R. No. 72.)

(2) If an enlisted man desires to make an allotment to dependents in excess of the amount necessary to sustain family allowances under the war-risk insurance act (classes "A" and "B"), such excess allotment is a class "E" allotment. (Par. 52, S. R. No. 72.)

(3) Allotments for the payment of premiums in private insurance companies, societies, or organizations are class "E" allotments, and are made in duplicate on Q. M. C. Form No. 38. (Pars. 13 and 52, S. R. No. 72.)

(4) Class "C" allotment is an automatic allotment to pay premium on Government term insurance; it is not made on Q. M. C. Form No. 38.

(5) Class "D" allotment is made in triplicate on Q. M. C. Form No. 38 to pay premium on Government converted insurance as prescribed in Circular No. 498, W. D., 1919.

b. A discontinued allotment can not be renewed but a new allotment may be made by executing a new form. (Par. 56, S. R. No. 72.)

c. An allotment may not be made to an enemy alien, whether a resident of the United States or a foreign country. (Par. 27, S. R. No. 72.)

d. (1) Before the company commander signs the allotment he will require the soldier to read the entire form and verify the name and address of the allottee. (Par. 15, S. R. No. 72.)

(2) Before certifying a class "E" allotment the company commander will satisfy himself that the allotment is not made for the purpose of obtaining an advance of pay. When a bank is designated as allottee, the company commander will furnish the bank with the signature of the grantor and inform the bank of the amount and period of the allotment. The company commander will also, if possible, satisfy himself that the bank has an existence. (Par. 15, S. R. No. 72.)

e. Allotments will be noted on the service record of the soldier in the space provided for the purpose. (Par. 116.) The company commander will write or stamp on the duplicate the words "Entered on service records" and add his initials. (Par. 21, S. R. No. 72; sec. V, G. O. 83, W. D., 1918.)

f. Both copies of the allotment will be transmitted to the personnel adjutant, who will make the necessary entries on the pay roll of the company and the pay card of the soldier, write or stamp on the duplicate the words "Entered on pay roll and pay card," and return them to the company commander. The original allotment will be transmitted by the company commander to the zone finance officer, Washington, D. C., and the duplicate to The Adjutant General of the Army, Washington, D. C. (Par. 13, S. R. No. 72.)

g. After class "D" allotments have been recorded as in paragraph *f*, they will be transmitted as provided in Circular No. 498, W. D., 1919.

169. Discontinuance of allotment, Q. M. C. Form No. 39.—*a.* When an allotment is to run for the full period for which granted

no request for discontinuance or notice of expiration is necessary. (Par. 1351, A. R.)

b. Allotments will be discontinued prior to the expiration of the period for which granted—

(1) Upon request of the soldier (par. 1351, A. R.; par. 55, S. R. No. 72);

(2) Upon request of the company commander when forfeiture of pay by sentence of court-martial is such that possibly it can not be collected in full prior to the discharge or furlough to the reserve of the soldier if the allotment is continued (pars. 1350 and 1358, A. R.);

(3) Upon request of the company commander because of reduction in rank, continued misconduct, stoppage of pay for loss of or damage to Government property, or when for any other reason the soldier's available pay will not warrant continuance of the allotment. (Pars. 1350 and 1358, A. R.)

(4) (*a*) In the case of (1), (2), and (3) the request for discontinuance will be prepared on Q. M. C. Form No. 39, signed by the company commander and forwarded directly to the zone finance officer, United States Army, Washington, D. C., and to the Bureau of War Risk Insurance in case of class "D" allotment.

(*b*) The form will be signed by the soldier when the request is made by him as contemplated in subparagraph *b* (1).

c. (1) A memorandum concerning the request will be placed in the "Reminder" (par. 205) under the date that the acknowledgment from the zone finance officer may be expected. (Subpar. (2).) If the proper form for requesting discontinuance of allotment is not available the allotment may be discontinued by letter, in which case a carbon copy of the letter should be placed in the "Reminder" as in the case of the memorandum when the proper form is used.

(2) The zone finance officer, Washington, D. C., will notify the company commander of the fact of discontinuance of payment to the allottee and the last month for which the allotment was paid. The notification of discontinuance from the zone finance officer, Washington, D. C., when received by the company commander will be transmitted by him to the personnel adjutant, who, after making necessary entries on the pay roll of the company and the pay card of the soldier, will write or stamp on the notification the words "Entered on pay rolls and pay card," and return the notification to the company commander, who will file it as hereinafter indicated. (Subpar. (4); pars. 1350 and 1351, A. R.; pars. 20 and 55, S. R. No. 72.)

(3) The request for discontinuance of the allotment will specify the month for which the last payment is to be made, but the stoppage of pay to meet the allotment must be continued until the notification is received from the zone finance officer, Washington, D. C., and the soldier will then be credited on the next pay roll with any amount withheld in excess of the amount paid to the allottee. (Pars. 1350 and 1351, A. R.; pars. 20 and 55, S. R. No. 72.)

(4) When the notification from the zone finance officer, Washington, D. C., is received back from the personnel adjutant (subpar. (2)), the fact of discontinuance of the allotment will be entered on the service record of the soldier, the entry being initialed by the company commander. The notification of discontinuance will then be placed in the five-year file, and the memorandum in the "Reminder" destroyed. (Subpar. (1) and pars. 205*e* and 213.)

d. On the death, discharge, furlough to the reserve, retirement, or desertion of an enlisted man who has an allotment running, the allotment ceases, and the company commander will report the separation from active service as follows:

(1) In every such case the company commander will prepare and forward to the zone finance officer, Washington, D. C. (and to the Bureau of War Risk Insurance in case of class "D" allotment), a notification of discontinuance of allotment on Q. M. C. Form No. 39.

(2) In cases occurring within the continental limits of the United States, including Alaska, after the 20th of the month of discharge or furlough to the reserve except under demobilization orders, retirement, or desertion, of an enlisted man having an allotment running, the company commander, in addition to giving notice on Q. M. C. Form No. 39, will also report by telegram to the zone finance officer, Washington, D. C., the fact of separation from active service, giving the full name, Army serial number, and company and regiment or arm or staff corps or department of the soldier.

(3) (*a*) In cases occurring without the continental limits of the United States, including Alaska, of discharge, furlough to the reserve, desertion, or retirement of an enlisted man who has an allotment running, the company commander, in addition to sending notification to the zone finance officer (subpar. (2)), will report the separation from active service to the commander of the department or expeditionary forces, to be cabled to The Adjutant General of the Army. The report of the company commander will include the name, Army serial number, company and regiment or arm or corps or department of the soldier, and the fact that he has an allotment running. The report will be sent by telegram in case report by mail under normal conditions of mail service would not reach the headquarters of the department or forces on or before the 20th of the month in which the discharge, furlough to the reserve, desertion, or retirement occurs.

(*b*) The fact and date of mailing the notification to the zone finance officer and of making the report to the commander of the department or expeditionary forces will be noted under "Remarks" on the extract from service record, Form No. 29*a*, A. G. O. (Par. 119; par. 1350, A. R.)

e. If an erroneous payment is made to an allottee because of the failure of an officer responsible for such report to report the death of the grantor or any other fact which renders the allotment not payable, the amount of such erroneous payment will be charged to the officer who fails to make such report. (Par. 1353, A. R.)

170. Soldier's deposit book, Q. M. C. Form No. 41.—*a.* (1) Any enlisted man in active service may deposit his savings with any quartermaster in sums of not less than $5. (Par. 1361, A. R.)

(2) The deposit book will show the name and Army serial number of the depositor, the place, date, and amount of each deposit. Each deposit will be receipted by the quartermaster and attested by the company commander. (Par. 1361, A. R.)

(3) Deposits will be noted on service records of the soldiers concerned immediately after payment and before the advice of soldiers' deposits is forwarded to the Quartermaster General. (Pars. 56, 58*d*, and 167; par. 1361, A. R.)

(4) The transfer, pledge, or sale of the deposit book is prohibited. Enlisted men should be informed of the importance of preserving deposit books as the only certain means of insuring prompt payment

of deposits upon discharge or furlough to the reserve. (Pars. 1361 and 1364, A. R.)

b. (1) Before delivering final statements upon which deposits are credited the company commander will ascertain whether the soldier has his deposit book, and, if so, instruct him to present it to the quartermaster with his final statement. The quartermaster will take up the deposit book and file it with the voucher of payment. (Par. 194*d*(6); pars. 1362 and 1363, A. R.)

(2) Should the soldier claim to have lost his deposit book, his affidavit to that effect will be taken and attached to the final statement. The affidavit must state the circumstances attending the loss of the deposit book and show that the soldier has not sold or assigned it. (Par. 194; par. 1363, A. R.)

(3) If for any reason deposits, except those forfeited by desertion, are not paid on final statement, the soldier should forward his deposit book or the affidavit referred to in subparagraph (2), to the Quartermaster General and request payment. (Par. 1364, A. R.)

c. (1) A soldier must draw his deposits when he is discharged or furloughed to the reserve. (Par. 1365, A. R.)

(2) Upon the death of a soldier who has deposits, his deposit book, if found among his effects, will be forwarded to The Adjutant General of the Army with the final statement. (Pars. 138, 154, and 181; pars. 83½ and 1367, A. R.)

171. Individual clothing slip, Q. M. C. Form No. 165.—See paragraphs 72–75. (Pars. 1157–1159, A. R.)

172. Company council book, Q. M. C. Form No. 452.—See paragraphs 87–96.

PURCHASE AND STORAGE.

173. Requisition, P. & S. Form No. 160.—*a.* The instructions given in this paragraph relate solely to the use of the form in the company.

b. When articles of equipment or allowance issues other than rations (Tables of Basic Allowances) are required by a company a requisition in duplicate on this form will be prepared by the company commander and submitted to the post, camp, or other supply officer. (For instructions regarding supply of clothing, see pars. 72–74.) Each requisition will be numbered serially from the block of numbers assigned to the company by the supply officer to whom the requisition is submitted.

c. Expendable articles and articles of clothing and individual equipment (par. 122*a*) will be listed on separate sheets headed "Expendable," "Clothing," and "Individual equipment," as the case may be. Each class of property will be segregated on the requisition and given appropriate heading, such as "Quartermaster," "Ordnance," etc. Articles will be listed in alphabetical order in each class.

d. Both copies of the requisition will be signed by the company commander; the duplicate copy will be retained by him and filed as prescribed in paragraphs 62, 64, and 71.

e. In preparing the requisition there will be noted as the "basis for requisition" some such explanatory remark as "To complete equipment of 14 recruits"; "Original issue of articles named, strength of company, 142"; "Exchanged," etc. Under the heading "Explanatory notes" will be entered information concerning disposition of articles formerly supplied, e. g., "To replace like articles dropped on statement

of charges." Entries under other headings and columns will be made in accordance with the requirement of the supply office concerned and according to the conditions of the requisition.

174. Ration return, P. & S. Form No. 223.—*a. Definition of a ration.*—A ration is the allowance for the subsistence of one person for one day. (Par. 1202, A. R.)

b. Classes of rations.—

(1) Rations are classed as (a) garrison, (b) travel, (c) reserve, (d) field, (e) Filipino, (f) emergency.

(2) The garrison ration is intended for troops in garrison, and, in time of peace, for troops in maneuver camps. (See also subpar. *c* (2).)

(3) The travel ration is intended for troops traveling otherwise than by marching and separated from cooking facilities. (For rations issued to troops on the march in time of peace see subpar. *c* (2).)

(4) The reserve ration is carried on the persons of the men and in the field train and constitutes the reserve for field service.

(5) The field ration is the ration prescribed by the commander of the field forces.

(6) The Filipino ration is for the use of Philippine Scouts.

(7) The emergency ration is furnished, in addition to other regular ration, for troops in active campaign and in the field in time of peace for purpose of instruction. (Par. 1205, A. R.)

c. Components and substitutive equivalents.—(1) The components and substitutive equivalents of the garrison, travel, reserve, and Filipino rations are prescribed in Army Regulations. (Par. 1205, A. R.)

(2) The ration to be issued to troops on the march in time of peace will be prescribed by the commander. It will be issued on the same basis as the garrison ration (see subpar. *e.*) and will not exceed the allowance prescribed for that ration. (Par. 1220, A. R.)

(3) In time of war Philippine Scouts serving in the field will be furnished the same ration as troops of the Regular Army. (Par. 1202, A. R.)

(4) When it is impracticable for Philippine Scouts to use the Filipino ration while traveling otherwise than by marching they may be issued the regular travel ration. (Par. 1202, A. R.)

(5) Philippine Scout companies are required to use the entire meat component of the Filipino ration and not more than 16 ounces of the rice component, beans being used in the place of the remainder of the rice component. The use to as large an extent as possible will also be made of native food products, such as camotes, mangos, and squash. (Par. 1205, A. R.)

(6) The field ration consists of the reserve ration in whole or in part supplemented by articles of food corresponding generally with the components or substitutive equivalents of the garrison ration procured locally or shipped from the rear. (Par. 1205, A. R.)

(7) Emergency rations will not be opened except by order of an officer or in an extremity, nor used when regular rations are available. Company commanders are responsible for the proper care and use of emergency rations carried on the persons of the men of their companies, and will cause the value of any emergency rations lost or damaged to be charged against the pay of the persons responsible for the loss or damage. (Par. 1205, A. R.)

d. Extra issues.—(1) Issue of the articles of regular monthly allowance, other than rations, given in Tables of Basic Allowances (Cir. No. 377, W. D., 1919), will be made on regular requisition (par. 173*b*). The commanding officer will determine and announce what quantities within the limits prescribed will be issued.

e. Issue of garrison, travel, and Filipino rations.—(1) All components of these rations due a company are held available by the quartermaster to be furnished companies when required. (Par. 19; par. 1220*a*, A. R.)

At the beginning of the month the supply officer will communicate to company commanders the value of the ration for the ensuing month. Companies will open an account with the quartermaster and the subsistence stores required for the mess will be purchased on charge sales slips in the name of the organization. If the company commander desires to secure for the company mess articles of food, refreshment, etc., on the authorized list of articles carried in stock by the quartermaster, which are not on hand at the time, he must secure written approval to purchase from outside sources. (Par. 322, A. R.) Where there is a quartermaster no purchase of articles on the authorized list of articles carried in stock by the quartermaster, required for supply of troops, will be made except through him, except as provided above.

(2) Ration returns will be submitted with the morning report on the day following the end of the calendar month, or the end of such other ration period as the commanding officer may direct, for the rations used by the company during that month or period. The company commander will effect a settlement with the quartermaster at the end of the month or other ration period. Any unexpended balance due an organization, not to exceed 25 per cent of the value of the net number of rations due the organization for the ration period, will be paid in cash by the quartermaster to the organization commander when the settlement is effected. Any unexpended balance in excess of the above 25 per cent will revert to the Government. (Par. 1220*e*, A. R.)

f. Issue of field, reserve, and emergency rations.—Field, reserve, travel, or emergency rations may be issued on ration returns submitted before or at the time of issue, as provided in paragraph 1220*f*, A. R.

g. Preparation of ration returns.—(1) When the company is subsisted on the basis of a ration credit for the value of the garrison, travel, or Filipino ration, and stores are purchased from the quartermaster on charge sales slips, as explained in subparagraph *e*, the money value of the ration to be credited to the company is increased by certain percentages in case of messes that average less than 75 persons and decreased by certain percentages for messes that average more than 150 persons. The method of determining the "daily average strength for rations" is explained in paragraph 17*b;* the subsequent correction of this figure by the deduction of the number of men authorized to mess separately and the addition or deduction of the percentage above mentioned, resulting in the "Net number rations due organization," is described in paragraph 17*d*. The sum of the "Net no. of rations due organization," as recorded day by day in the ration account of the morning report, for the total days of the ration period is the figure to be entered on the ration return opposite the heading "Net number of rations due for men messing with organiza-

tion, additions, and deductions computed." At the end of the ration period the sum of the rations entered in the ration account in the morning report opposite the names of "Men authorized to mess separately," will be multiplied by the announced value of one ration, as entered on the ration account; this result, plus the percentage addition to the actual money value of the ration (par. 1220*a* (5), A. R.) is the amount to be entered on the ration return opposite the heading "Net commutation due men authorized to mess separately (named on back thereof), percentage computed." This serves the purpose of the "separate ration return" required in paragraph 1220*c*, Army Regulations, for men authorized to mess separately. Opposite the heading "Rations required" on the ration return will be entered the kind of rations. This has a particular application under the provisions of paragraph 1220*f*, Army Regulations. If the ration period is less than a month a red-ink line will be drawn under the last entry for the period on both pages of the ration account in the morning report, to separate it from subsequent periods in the same month. (Par. 1220*a*, A. R.)

(2) When troops are issued field, reserve, or emergency rations, and the ration savings privilege is suspended (par. 1220*f* (1), A. R.), or when an organization is assigned to a mess in common with another, necessitating a consolidated ration return for the entire mess, the heading on the ration return for each organization "Net number of rations due for men messing with organization, additions and deductions computed" will be changed to read "Number of men messing with organization." Opposite this heading will be entered the sum of the figures entered in the column of the ration account in the morning report headed "Number men messing with organization."

(3) A single ration return will be submitted for a company to include all persons actually present and rationed or to be rationed, and will include persons permitted to mess separately opposite the heading "Net commutation due men authorized to mess separately (named on back hereof), percentage computed." The names of such men and the inclusive dates of the periods messed separately will be entered on the back of the ration return. Detachments of organizations will render separate returns as provided in paragraph 1220*f*(2), Army Regulations.

(4) (*a*) Ration returns for companies will be signed by the company commander and approved by order of the commanding officer. (Par. 1209, A. R.)

(*b*) Ration returns for enlisted men of the Medical Department, members of the Army Nurse Corps, and others attached to a hospital mess for rations will be signed by the medical officer in charge and approved by order of the commanding officer. (Par. 1210, A. R.)

(*c*) The ration return for civilian employees will be signed by the officer in charge of the employees and approved by order of the commanding officer. (Par. 1211, A. R.)

(5) (*a*) Company commanders will verify daily the figures of the ration account in the morning report, and should keep a daily record of the financial condition of the ration account.

(6) Ration returns upon which emergency rations are drawn will bear the certificate of the company commander to the effect that such

rations are required for the enlisted men of the company and that the money value of any rations previously drawn by him and improperly opened or lost have been charged against the person responsible. (Par. 1205, A. R.)

(7) (*a*) During active operations in the field company officers, upon their request, will be included by name on the ration return of the organization to which they belong.

(*b*) Under the same conditions, field and staff officers who do not belong to organizations having messes, upon their request, will be included by name on the ration return of such organization as may be designated by the commanding officer.

(*c*) Army field clerks and field clerks, Quartermaster Corps, may be issued rations under the same conditions as officers.

(*d*) Payment for rations issued to officers, Army field clerks, and field clerks, Quartermaster Corps, will be made in the manner prescribed in Army Regulations. (Par. 1209, A. R.)

175. Receiving report, P. & S. Form No. 257.—*a.* The instructions given in this paragraph relate solely to the use of the form in the company.

b. When equipment issued to a company on loan is returned to a supply officer, he will furnish to the company commander a receiving report listing the items returned. The equipment will be dropped from the property loan record, the receiving report being filed as a voucher to that record. (Par. 65.)

c. When the company equipment is to be transferred to a new company commander, a certificate in duplicate on blank receiving reports will be prepared as follows: "I certify that I have this date received from _____, predecessor, all property enumerated on property loan record cards, except property listed below, pertaining to_____, including last shipping ticket No._____, dated_____, 19__, and last receiving report No. _____, dated _____, 19__." These certificates will be signed by the successor as such. The original will be filed as a voucher, the duplicate being given to the officer relieved.

d. To transfer property from one organization to another at the same station, the officer to receive the property will list it on receiving report in triplicate, receipt the original, and send it with a copy to the transferring officer for transmission to the supply officer, who will return the original marked "Transfer noted" for file as a voucher, replacing the originally retained copy.

176. Shipping ticket, P. & S. Form No. 260.—*a.* The instructions given in this paragraph relate solely to the use of the shipping ticket in the company.

b. (1) Articles of equipment issued to a company will be listed by the supply officer on a shipping ticket.

(2) When the property is issued at the same station the original copy of the shipping ticket will be given to the officer to whom the property is issued for file as a voucher to the property loan record concerned. The officer receiving the property, or his agent, will receipt on a copy of the shipping ticket in the possession of the issuing officer.

(3) When the place where the property is received is outside the limits of the post or station where the issue is made, i. e., where a carrier intervenes, shipping tickets will be forwarded signed in dupli-

cate. The receiving officer will sign an acknowledgment of the receipt of property on one copy of the shipping ticket and forward it to the zone property auditor having jurisdiction over his records. The other copy will be retained in the company as a voucher to the property loan record.

c. (1) All items listed on shipping tickets for property received will be entered on the property loan record, except expendable items, clothing, articles of equipment issued to enlisted men for their retention upon transfer (Cir. 377, W. D., 1919), and articles drawn on requisition marked "Exchanged" by the supply officer. In the last-mentioned case the shipping ticket will be filed as in the case of other shipping tickets. (Par. 64; par. 678, A. R.)

(2) Expendable items will be indicated as expendable on the margin of the shipping ticket by the issuing officer and will not be entered on property records by the receiving officer.

(3) Clothing, and articles of equipment issued to enlisted men for their retention upon transfer (Cir. 377, W. D., 1919) will be entered directly on the individual equipment records of the enlisted men concerned and will not be shown on the property loan record. The names of the enlisted men to whom the articles are issued will be shown on the shipping ticket. (Pars. 64*c*, 73, 74.)

d. (1) China and glassware broken in service, not due to carelessness, may be replaced by requisition marked "Exchanged" by the supply officer, provided the value does not exceed the allowance prescribed in paragraph 1178, Army Regulations. The articles broken will be listed on a shipping ticket on which a certificate in the following form will be signed by the company commander and forwarded to the supply officer with the requisition:

"I certify that the above items of china and glassware for which I am responsible, entered on property loan record of _____ _____ have been broken, not due to carelessness, in said organization during the period from _____, 19__, to _____, 19__.
Maximum strength _____
Quarterly allowance $_____"

_____
_____

(2) The prices of various articles of china and glassware are given in Special Regulations No. 40. (Par. 67*c*.)

e. Articles to be turned in for salvage on approved report of survey (Form No. 196, A. G. O.), inventory and inspection reports (Form No. 1, I. G. D.), or for exchange (par. 67), will be listed on shipping ticket in duplicate and turned over to the nearest salvage officer. The salvage officer will receipt for the articles on a receiving report, which will be returned to the company commander and filed as a voucher to the property loan record from which the articles will be dropped if not replaced. (Par. 67*b*(2).)

f. Articles of equipment other than clothing and individual equipment retained by a soldier when transferred or detached (par. 122), except as provided in paragraph 190*b*(2), together with any articles for which he may be indebted to the United States at the time, will be entered on a shipping ticket in duplicate and the soldier's receipt obtained on both copies. The original will be forwarded with the

service record and individual equipment record of the soldier. The duplicate will be retained. Upon arrival of the soldier at his destination the new company commander will take up the articles listed on shipping ticket on his property loan record as received and file the original shipping ticket as a voucher to his property loan record. The old company commander will drop the articles from his property loan record and file the duplicate as a voucher to his record. (Pars. 66*b*–66*d*.

g. Instructions for the use of this form in connection with the issue of clothing are contained in paragraphs 73–75.

177. Property loan record, P. & S. Form No. 263B.—See paragraphs 62–71.

INSPECTOR GENERAL'S DEPARTMENT.

178. Inventory and inspection report, Form No. 1, I. G. D.—*a*. If not exchanged, or dropped, by certificate (par. 67), property worn out by fair wear and tear in the service may be submitted to an inspector with a view to condemnation without prior action of a surveying officer. Property which has been rendered unserviceable from causes other than fair wear and tear in the service must be surveyed before being submitted to an inspector. (Pars. 678 and 710, A. R.) See also paragraph 142 relating to report of survey and paragraph 67 relating to equipment accounted for on property loan record and individual equipment record worn out or otherwise rendered unserviceable. Paragraph 1073, Army Regulations, governs with regard to the disposition of unserviceable public animals.

b. Except as provided in paragraph 717, Army Regulations, inspections with a view to condemnation of public property will be made by inspectors general or acting inspectors general or by officers designated by the commander of a department, an independent brigade, a division, or higher administrative unit. (Par. 903, A. R.)

c. Officers responsible for property to be inspected will prepare inventories thereof on forms provided for the purpose and in accordance with instructions printed thereon, and present them with the property to the inspector at the time of his visit. In the case of rapidly deteriorating subsistence stores, or of unserviceable public animals, or in an emergency, inventories will be prepared whenever necessary. One copy of the inventory will be forwarded through military channels to the commander having authority to appoint an inspector. (Par. 717, A. R.)

d. For inspection the property will be arranged in the order enumerated in the inventory. The responsible officers will accompany the inspector during his examination of the property and will be prepared to give any necessary information in regard to it. (Par. 905, A. R.)

e. Great care will be taken to prevent public property once condemned and ordered dropped from being again presented for inspection. (Par. 909, A. R.)

f. Instructions for use of inventory and inspection reports as vouchers to the property loan record are given in paragraph 67.

WAR DEPARTMENT.

179. Pay roll of enlisted men, first sheet, W. D. Form No. 366.—See Special Regulations No. 58.

180. Pay roll of enlisted men, follow sheet, W. D. Form No. 366a.—See Special Regulations No. 58.

181. Final statement, W. D. Form No. 370.—*a.* A final statement properly certified by the company commander will be given with the discharge certificate, Forms Nos. 525, 526, and 527, A. G. O. (par. 157), to each soldier upon his discharge from active service, or with the certificate of furlough to the reserve (par. 194*d* (11).)

b. When a soldier to be discharged has forfeited all pay and allowances and has no deposits due him, or is discharged by reason of fraudulent enlistment and has no deposits, no final statement will be furnished; in such case a full statement in writing will be furnished in lieu of the final statement, showing why the latter was not furnished. If the soldier has deposits, a final statement will be issued containing a full statement of his accounts at the date of his discharge in order that the quartermaster may determine whether there is any balance of stoppages which should be collected from the amount due for deposits. (Subpar. *g*; par. 140, A. R.)

c. The final statement will be prepared in duplicate in ink, not on a typewriter (par. 194, C. of O.), and the officer signing and certifying to its correctness will be held responsible for its accuracy and proper preparation. In case of overpayments on erroneous final statements the certifying officer will be required to refund the amount involved if it can not be collected from the soldier overpaid. This applies when overpayments are made by reason of omitting entries such as statements of unauthorized absence, etc. (Par. 192*a*; par. 141, A. R. (3).) To prevent false preparation or changes, the blank forms will be invariably kept in the custody of the company commander, and except in listing deposits on the outer fold, all money amounts will appear in both words and figures. (Pars. 150 and 648, A. R.)

d. All data entered in the spaces provided on the final statement will be taken from the soldier's record as shown by his closed service record. Especial care must be exercised in the following particulars:

(1) "Final statement of."—In addition to the name, etc., the soldier's Army serial number must be given.

(2) "Reason."—In this space will be shown the reason for discharge as shown by final indorsement on the service record, and as noted on the discharge certificate (pars. 108*a* and 157*d*) or upon the Certificate of Furlough, Form No. 437, A. G. O. (par. 155*b*; par. 142, A. R.). If discharge is made on certificate of disability the ascertained disability, as recited in the certificate, must be given as the reason or cause for discharge. (Par. 140, A. R.) When discharge is on account of the soldier's misconduct, or unfitness for service resulting therefrom, either physical or in character (par. 229, C. of O.), a notation to that effect will be made on the final statement. Officers signing final statements will be careful to see that proper notations are made in all cases under this heading, because the cause of discharge determines the soldier's right to travel allowances, and the mere quotation of the number and date of the order upon which discharge is based is insufficient as a guide to proper payment. (Par. 142, A. R.) See subparagraph *e* following.

(3) "Due soldier for."—Any amounts shown by the service record which are not included in the headings below will be entered.

(4) "Additional pay."—Notation will be made of the pay due soldier for medal of honor, distinguished-service cross, distinguished-service medal (par. 189, A. R.), marksmanship, gunner qualification, or other rating (pars. 1342½–1345½, A. R.), and mess sergeant (par. 1346, A. R.).

(5) "For deposits."—The total of all deposits shown on the service record will be shown in words and figures. The itemized list of deposits will be entered on the outer fold of the final statement. In case deposits are forfeited (by desertion), the amounts of the same will be entered under the head "Remarks," with the facts and authority for such forfeiture (par. 1362, A. R.), but they will not be entered in the column headed "List of deposits" on the outer fold. If the soldier has made deposits with the company or post commander which he wishes applied to purchase of discharge, if such be authorized, the officer will immediately, upon receipt of order for discharge of the man, forward the money, with the soldier's deposit book, to the quartermaster for deposit and send to the Quartermaster General the usual notification of deposit. On the return of the deposit book by the quartermaster the final statement may be prepared and will contain a notation of the deposit, thus showing on its face the total credit of the soldier, which must in every case be sufficient to cover all indebtedness to the United States, including the cost of purchase of discharge. (Par. 1369, A. R.) The deposit book must accompany the final statement in every case (subpar. *i*). (Q. M. C., Form No. 41.)

(6) "For pay detained by court-martial."—The total amount of all pay detained by court-martial will be entered. (Sec. II; G. O. No. 5, W. D., 1916.)

(7) "For."—The final statement of an enlisted man who is entitled to commutation of quarters, heat, and light will show the inclusive dates for which such allowances are due and the soldier will execute War Department Form No. 369, in so far as it pertains to these allowances, for file as a subvoucher to the final statement. The payment will be made on the final statement, W. D. Form No. 369 in this case being simply a supporting paper. (Par. 230, C. of O., 1916 Supl.)

(8) "Due United States for."—Under the proper heading will be given all authorized stoppages for loss of or damage to Government property or supplies as shown by final indorsement. The names of articles damaged, lost, or destroyed will not be stated. Stoppages under sentence of a court-martial will show the character and date of court-martial or date of order approving sentence, and the forfeiture exacted by the sentence—e. g., "To forfeit ⅔ of his pay per mo, for 2 mos. SC Jan. 5/19." If any part of the forfeiture has been deducted, the amount and pay roll on which deducted will be stated. For further information, see instructions and model remarks for preparation of pay rolls, Special Regulations, No. 58.

e. Stoppages and indebtedness will be made according to the following priority:

(1) Reimbursements to the United States:
(*a*) Allotments, class A;
(*b*) Allotments, class B;
(*c*) Allotments, Government insurance premiums;
(*d*) Allotments, Liberty loan, Federal Reserve Bank of New York;
(*e*) Allotments, Liberty loan, Secretary of the Treasury;
(*f*) Allotments, Liberty loan, private banks;
(*g*) Allotments, other than classes A and B, where allottee has been paid by the United States;
(*h*) Stoppages for ordnance property;
(*i*) Stoppages for signal property;
(*j*) Stoppages for medical supplies;
(*k*) Stoppages for engineer property;
(*l*) Stoppages for camp and garrison equipage;
(*m*) Stoppages for clothing;
(*n*) Stoppages for transportation;
(*o*) Stoppages for subsistence;
(*p*) Reward for apprehension, desertion;
(*q*) Expenses for apprehension, absence without leave.

(2) Reimbursements to individuals:
(*a*) Disbursing officers;
(*b*) Post laundry;
(*c*) Post exchange;
(*d*) Company fund;
(*e*) Injury to persons;
(*f*) Injury to private property.

(3) Forfeitures for desertions and fines. Savings deposits of enlisted men are exempt from liability for debts due to individuals, and are not affected by a court-martial imposing forfeiture of pay and allowance, but they are not exempt from liability for debts due the United States. (Dec. November, 1918, 25 Comp. Dec., 369.)

f. Under "Remarks" will be stated whether or not the soldier is entitled to travel pay, and such additional data as will, with the notations under "Reason," "Due soldier," and "Due United States," furnish the paying quartermaster a full statement of the soldier's allowances and stoppages. When discharged at points remote from railroad or post, the distance to such will be stated on the final statement. (Par. 1382, M. Q. M. C.)

(1) Soldiers discharged prior to expiration of term of enlistment are entitled, or are not entitled, to travel allowances, according to the provisions of the decisions quoted below; and notation will be made accordingly under "Remark" on the final statement.

"An enlisted man who is not dishonorably discharged nor discharged without honor, but is discharged under honorable conditions, although the word "honorably" is omitted from his discharge paper, may be said to be honorably discharged within the meaning of section 3 of the act of February 28, 1919 * * *" (Dec. Comptroller of Treasury, Apr. 17, 1919, in Cir. No. 251, W. D., 1919.)

The following discharges should be considered as not having been granted under "honorable conditions": (1) Dishonorable discharges imposed by sentence of a general court-martial or military commission; (2) those granted enemy aliens and allied enemy aliens on

account of such alienage (see Cir. No. 36, W. D., 1918; Ops. J. A. G. 242.17, Mar. 17, 1919); also those granted on account of alienage to neutral aliens who, under the provisions of the act of July 9, 1918 (40 Stat., 885), withdrew their previously declared intentions to become American citizens to escape further service; (3) those granted on surgeon's certificate of disability, when the disability was not incurred in line of duty and was due to willful misconduct while in the service; (4) those granted for desertion when physically unfit and desertion is admitted under paragraph 126, A. R.; (5) * * * (6) those issued on account of fraudulent enlistment; (7) those issued on account of sentence to imprisonment by civil court, whether suspended or not, under paragraph 139, Army Regulations; (8) those granted to conscientious objectors whose discharges bear the following notation pursuant to Circular No. 97, W. D., 1918: "This is a conscientious objector who has done no military duty whatsoever and who refused to wear the uniform." (Ops. J. A. G. 242.17, Mar. 14, 1919, Apr. 10, 1919.)

(2) All other soldiers who are honorably discharged prior to expiration of term of enlistment are entitled to travel pay, except when such is specifically waived by the terms provided by regulations current at the time for reenlistment, discharge by purchase, discharge for personal convenience, discharge to accept a commission or to enter a new enlistment period, etc. Where discharge is by purchase the amount of the purchase price will be noted on the final statement together with a statement of active service rendered in each enlistment terminated by honorable discharge since last discharge by purchase, giving dates of enlistment and discharge or furlough to the reserve, with reasons for discharge. (Par. 48, C. of O.) In every case of discharge for purpose of reenlistment the final statement with discharge certificate will be withheld until the reenlistment is accomplished. Notation of the cause of discharge will be made under "Remarks" on the final statement. (Par. 47, C. of O.)

g. (1) When a soldier is held in service to make good time lost by unauthorized absences, including absence in the custody of civil authorities resulting in a conviction; absence from duty on account of disease resulting from his intemperate use of drugs or liquors or other misconduct; while in confinement awaiting trial or disposition of his case if the trial results in conviction, or while in confinement under sentence, a statement will be entered on the final statement substantially as follows:

"Held in service to make good time lost by AWOL from Jul. 10 to 20/17 (10 days) and Feb. 3 to 7/18 (4 days)." Pars. 132–141, A. R., and 107th AW.)

"Sick not LD from Mar. 7 to 26/18, incl." (Par. 24*b*; par. 229, C. of O.)

In the event that stoppage of pay for absence without leave, or absence sick not in line of duty, occurring prior to the date to which last paid, has not been made, and if such absences have occurred since date to which last paid, these facts and the periods of such absences should be entered also on the final statement under heading "Due United States," in addition to their entry under "Remarks."

(2) When held in military custody under sentence of court-martial beyond his term of enlistment (except where dishonorable discharge is imposed, see subparagraph *b*), the soldier will be furnished with

final statement showing the actual date of discharge and the cause of detention. (Par. 1381, A. R.) Pay detained by the Government as a result of court-martial until the soldier's discharge or furlough to the reserve, will be noted on his final statement in the space provided therefor.

(3) When a soldier is discharged by reason of his detention by civil authority a final statement will be furnished containing, in addition to the usual data, the date and cause of his arrest, under "Remarks," and the remark "Not entitled to pay or clothing since date of arrest, nor to travel pay, unless acquitted or released without trial." (Par. 1381, A. R.) No notation as to these court actions will be made on the final statement, but a statement from the court will be required for submission with the final statement.

h. In other separations from the service final statements are prepared as follows:

(1) In case final statement is given an enlisted man who has not been paid since return from desertion (par. 198), his account will be so stated by the commanding officer as to enable the quartermaster to definitely determine the amounts due the soldier and the United States at date of desertion, as distinguished from those accruing or incurred after return to military control; this will include a correct transcript of the order publishing the action disposing of the charge of desertion. (See S. R. No. 58.) In case deposits are forfeited the amounts of the same will be entered on the final statement under head "Remarks," and the facts and authority for such forfeiture given. (Par. 1362, A. R.)

(2) Upon receipt of the order for retirement of a soldier, he will be furnished with a final statement, closing his accounts of pay, deposits and all allowances other than those of travel, as of the date of the receipt of the order. This will include a statement, with dates, of subsistence furnished. (Par. 135, A. R.)

(3) In the case of a deceased soldier, one final statement only will be made out, which will accompany the Report of Death and duplicate inventories of effects (pars. 138 and 154) to The Adjutant General of the Army. (Par. 83½*c*, A. R.) Nothing will be entered on the final statement regarding the cause of death or whether death occurred in line of duty or on account of the soldier's own misconduct. (Par. 24*b*.) The amount of each deposit, with date, place and quartermaster with whom deposited, will be noted in the inventory of his effects and on the accompanying final statement, with which his deposit book will be filed. (Par. 1367, A. R.)

i. Before delivering final statement upon which deposits are credited, the officer signing it will ascertain whether the soldier has the deposit book; and, if so, instruct him to present it to the quartermaster. Should he claim to have lost it, the officer will cause his affidavit to that effect to be taken and attached to the final statement before he leaves the company. The affidavit will state clearly the circumstances attending loss of the book and show that the soldier had not sold or assigned it. (Pars. 170*b* (2), 194*d* (6).) Upon this evidence the quartermaster may pay, and the responsibility for the correctness of amounts credited on the final statement will rest with the officer certifying it. Deposit books will be taken up by the quartermaster who makes final payment for file with his vouchers. The com-

pany commander will advise the soldier as to the disbursing officer to whom he is to present his final statement. If there is no disbursing officer at the soldier's station and if there is no one to whom he can transfer his final statement he will be directed to the nearest disbursing officer, the procedure provided in paragraph 170 being carried out. In this case notification of discharge will be forwarded. (Par. 132.)

j. An enlisted man may secure payment of the amount due him on his final statement by transferring his final statement if it be impracticable for him to collect in person from the disbursing officer, i. e., where there is no disbursing officer at the station of the soldier. To effect this: (1) Transfer must be made after discharge from the service or upon furlough to the reserve, by indorsement in the place provided therefor on the final statement, authenticated by the soldier's signature (or his mark with statement that he can not write), witnessed by a commissioned officer or some other person reputably known to the disbursing officer; (2) the person so witnessing must indorse on the discharge or the certificate of furlough (if the soldier be furloughed to the reserve), the fact that the transfer has been made; (3) and on the final statement that this notation has been made on the discharge or reservist's certificate of furlough. Both copies of the final statement must be presented in the case of transfer of account thereon.

k. The company commander may cash final statements from the company fund when transferred under the above provisions. No profit must accrue to the fund by reason of such payment, but a small portion may be retained pending settlement with the disbursing officer, when the balance, less cost of postal money order, will be at once transmitted to the soldier (18477, P. M. G. Jan., 1905). Post exchanges are similarly authorized to cash final statements. (Par 91*h*.)

SECTION IX.

APPLICATION AND COORDINATION.

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182. Purpose of section.—This section describes the application and coordination of the various forms dealt with in specific routine cases encountered in company administration, as illustrated by remarks on the model morning report in paragraph 16.

183. Groups of forms used in each specific case dealt with in this section.—*a.* The following table will afford a check upon the records and forms which may be involved in the cases described in detail in this section.

b. Remarks on morning report.	Records and forms that may be involved.	No. of Form.
(1) *Change of grade—Promotion.*		
"Corp Caswell aptd Sgt."	Duty roster	342 A. G. O.
	Morning report	332 A. G. O.
	Service record	29 A. G. O
(2) *Change of grade—reduction.*		
"Corp Arnold rd to Pvt SC."	Duty roster	342 A. G. O.
	Morning report	332 A. G. O.
	Service record	29 A. G. O.
(3) *Gain by transfer.*		
"Sgt Manville transfd fr 23rd Inf joined."	Duty roster	342 A. G. O.
	Individual equipment record	637 A. G. O.
	Morning report	332 A. G. O.
	Pay card	644 A. G. O.
	Property loan record	263B P. & S.
	Service record	29 A. G. O.
	Shipping ticket	260 P. & S.
(4) *Gain by assignment.*		
"Pvt Ball assgd to and joined Co."	Duty roster	342 A. G. O.
	Individual clothing slip	165 Q. M. C.
	Individual equipment record	637 A. G. O.
	Morning report	332 A. G. O.
"14 Rcts fr depot assgnd to and joined Co."	Pay card	644 A. G. O.
	Property loan record	263B P. & S.
	Requisition (for clothing)	160 P. & S.
	Service record	29 A. G. O
	Shipping ticket	260 P. &

b. Remarks on morning report.	Records and forms that may be involved.	No. of Form.
(5) *Loss by transfer.*		
"Sgt Banks transfd to 18th Cav left for new station."	Duty roster	342 A. G. O.
	Extract from service record	29a A. G. O.
	Individual equipment record	637 A. G. O.
	Morning report	332 A. G. O.
	Pay card	644 A. G. O.
	Property loan record	263B P. & S.
	Report of deposit	No form.
	Service record	29 A. G. O.
	Shipping ticket	260 P. & S.
(6) *Extra and Special duty.*		
"Pvt Barksdale, duty to SD."	Duty roster	342 A. G. O.
	Morning report	332 A. G. O.
(7) *Sickness.*		
"Ck Adams, hosp to absent sick Ft Jay, NY."	Duty roster	342 A. G. O.
	Extract from service record	29a A. G. O
	Individual equipment record	637 A. G. O.
	Morning report	332 A. G. O.
	Pay card	644 A. G. O.
	Property loan record	263B P. & S.
	Service record	29 A. G. O.
	Sick report	339 A. G. O
(8) *Arrest.*		
"Corp Arnold, duty to arrest"	Duty roster	342 A. G. O.
	Morning report	332 A. G. O.
(9) *Confinement.*		
"Pvt Wilcox, duty to conf."	Duty roster	342 A. G. O.
	Morning report	332 A. G. O.
	Service record	29 A. G. O.
(10) *Absence in confinement.*		
"Pvt Wilcox, conf to enroute to confat Washington Bks, D. C."	Duty roster	342 A. G. O.
	Individual equipment record	637 A. G. O.
	Morning report	332 A. G. O.
	Service record	2A. G. O.
(11) *Absence in hands of CAuth.*		
"Pvt Hall, duty to absence in hands CAuth Baltimore, Md, held for trial on charge of larceny."	Duty roster	342 A. G. O.
	Individual equipment record	637 A. G. O.
	Morning report	332 A. G. O.
	Service record	29 A. G. O.
(12) *Detached service.*		
"Pvt Cunningham, duty to DS at Ft Porter, NY."	Duty roster	342 A. G. O.
	Extract from service record	29a A. G. O.
	Individual equipment record	637 A. G. O.
	Morning report	332 A. G. O.
	Pay card	644 A. G. O.
	Property loan record	263B P. & S.
	Service record	29 A. G. O.
	Shipping ticket	260 P. & S.
(13) *Absence with leave.*		
"Capt Barber, duty to lv 10 days."	Company fund	452 Q. M. C.
	Morning report	332 A. G. O.
Furlough.		
(14) "Sgt Capps, duty to fur 7 days".	Duty roster	342 A. G. O.
	Furlough	66 A. G. O.
	Morning report	332 A. G. O.
	Service record	29 A. G. O.
"Sgt. Capps, fur to duty"	Duty roster	342 A. G. O.
	Furlough	66 A. G. O.
	Morning report	332 A. G. O.
	Service record	29 A. G. O.
(15) *Absence without leave.*		
"Mec Cromwell, duty to AWOL"	Duty roster	342 A. G. O.
	Individual equipment record	637 A. G. O.
	Morning report	332 A. G. O.
	Service record	29 A. G. O.
"Mec Cromwell, AWOL to conf."	Charge sheet	594 A. G. O.
	Duty roster	342 A. G. O.
	Morning report	332 A. G. O.
	Service record	29 A. G. O.
(16) *Missing in action.*		
"1 sgt, 2 corps, and 3 pvts missing in action."	Duty roster	342 A. G. O.
	Morning report (See also par. 193.)	332 A. G. O.
(17) *Discharge.*		
"Corp McAlexander, duty to disch."	Deposit book	41 Q. M. C.
	Discharge certificate	525–526–527 A. G. O.
	Discontinuance of soldier's allotment	39 Q. M. C.
	Duty roster	342 A. G. O.
	Extract from service record	29a A. G. O.
	Final statement	370 W. D.
	Individual equipment record	637 A. G. O.
	Pay card	644 A. G. O.
	Property loan record	263B P. & S.
	Service record	29 A. G. O.
	Shipping ticket	260 P. & S.
	Statement of charges	602 A. G. O.

b. Remarks on morning report.	Records and forms that may be involved.	No. of Form.
(18)) *Furlough to the Reserve.*		
"Corp Connors, SD to fur res."	Certificate of furlough to the reserve	437 A. G. O.
	Deposit book	41 Q. M. C.
	Discontinuance of soldier's allotment	39 Q. M. C.
	Duty roster	342 A. G. O.
	Extract from service record	29a A. G. O.
	Final statement	370 W. D.
	Individual equipment record	637 A. G. O.
	Morning report	332 A. G. O.
	Pay card	644 A. G. O.
	Property loan record	263B P. & S.
	Report of furlough to reserve	559 A. G. O.
	Service record	29 A. G. O.
	Shipping ticket	260 P. & S.
	Statement of charges	602 A. G. O.
(19) *Death.*		
"Ck Davidson, hosp, died."	Deposit book	41 Q. M. C.
	Discontinuance of soldier's allotment	39 Q. M. C.
	Duty roster	342 A. G. O.
	Extract from service record	29a A. G. O.
	Final statement	370 W. D.
	Individual equipment record	637 A. G. O.
	Inventory of effects	34 A. G. O.
	Morning report	332 A. G. O.
	Pay card	644 A. G. O.
	Property loan record	263B P. & S.
	Report of death	415 A. G. O.
	Service record	29 A. G. O.
	Shipping ticket	260 P. & S.
(20) *Retired.*		
"1st Sgt Morse, duty to retired."	Deposit book	41 Q. M. C.
	Record of payment of retired enlisted men	94 A. G. O.
	Discontinuance of soldier's allotment	39 Q. M. C.
	Duty roster	342 A. G. O.
	Extract from service record	29a A. G. O.
	Final statement	370 W. D.
	Individual equipment record	637 A. G. O.
	Pay card	644 A. G. O.
	Property loan record	263B P. & S
	Service record	29 A. G. O.
	Statement of charges	602 A. G. O.
(21) *Desertion.*		
"Pvt Dawson, AWOL to desertion."	Deposit book	41 Q. M. C.
	Discontinuance of soldier's allotment	39 Q. M. C.
	Duty roster	342 A. G. O.
	Extract from service record	29a A. G. O.
	Individual equipment record	637 A. G. O.
	Morning report	332 A. G. O.
	Pay card	644 A. G. O.
	Property loan record	263B P. & S.
	Report of deposits	No form.
	Report of survey	196 A. G. O.
	Service record	29 A. G. O.
	Shipping ticket	260 P. & S.
	Statement of charges	602 A. G. O.
(22) *Return of deserter to military control.*		
"Pvt Macon, desertion to conf."	Charge sheet	594 A. G. O.
	Duty roster	342 A. G. O.
	Extract from service record	29a A. G. O.
	Individual equipment record	637 A. G. O.
	Morning report	332 A. G. O.
	Pay card	644 A. G. O.
	Service record	29 A. G. O.

184. Change of grade.—*a.* Change of grade is effected in the company as follows:

(1) Appointment of sergeants and corporals in accordance with paragraphs 271 and 274, Army Regulations, and for detached company, paragraph 275, Army Regulations, in addition;

(2) Appointment and reduction of first sergeants, mess sergeants, supply sergeants, and stable sergeants, from and to the grade of sergeant, in accordance with paragraph 273, Army Regulations;

(3) Appointment and reduction of chief mechanics, cooks, mechanics, horseshoers, saddlers, wagoners, buglers, and privates, first class, in accordance with paragraphs 275 and 278, Army Regulations;

(4) Appointment and reduction of lance corporals, in accordance with paragraph 272, Army Regulations;

(5) Reduction of all grades in accordance with paragraph 276, Army Regulations.

b. For appointment, promotion, or reduction of noncommissioned officers by regimental or separate battalion commander, recommendation should be made in memorandum form, in duplicate, the original being sent to headquarters with the morning report, and the duplicate placed in the "Reminder" in the company field desk under the date when action on the recommendation may be expected. If the company commander has not been informed of the action taken on his recommendation by the date expected through receipt of the order announcing the appointment, promotion, or reduction or by the return of the memorandum disapproving the recommendation, the duplicate will be moved backward from day to day in the "Reminder." In case of unusual delay verbal inquiry should be made of the regimental personnel adjutant. In connection with appointments and promotions, see paragraph 256, Army Regulations.

Ordinarily formal letters should not be used for such routine transactions, but when so used should be treated as informal memoranda. If correspondence results in connection with the recommendation, which it is desired to place on record, the memorandum or letter would then be noted in the correspondence book and the copy placed in the document file. (Par. 80.)

c. Upon receipt of the order for appointment or reduction or upon its issue in company orders:

(1) The duplicate memorandum in the "Reminder" is destroyed;

(2) Entry is made on the morning report (par. 14*b*);

(3) Entry is made on the service record of the soldier under Military record, page 5, and in case of reduction as a disciplinary measure entry is made under Record of convictions by courts-martial, page 7, or Company punishment, page 8. The company commander will initial entries on service record as required by instruction 12 thereon, at the time he initials the morning report containing the notation;

(4) The proper change is made in the duty roster (par. 31);

(5) Entry must also be made on pay card and pay rolls (par. 52), and the change reported on report of changes by the officer charged with these duties (par. 35), both in accordance with Special Regulations 53.

185. Gains by transfer or assignment.—*a.* When a soldier is assigned to a company his service record (par. 105*a*) and individual equipment record (par. 125*b*) are forwarded without indorsement to the company by the personnel adjutant, after making notation of the assignment in the service record under the heading "Current enlistment", and after checking the pay card with the service record.

b. Ordinarily the channel of transfer is through the personnel adjutant, but should a transfer be directed from company to company the service record and individual equipment record are transmitted directly between the company commanders concerned. In this case the company commander checks the pay card, carried by the soldier, with the service record before transmitting it to the personnel adjutant.

c. Upon receipt of the service record the company commander

(1) Checks the service record to detect any error or omission, and remedies any such defect without delay; makes notation under "Remarks" when soldier joins (par. 105*b*);

(2) Makes notation on the morning report under "Remarks" (pars. 14*c*(1), 14*d*(2), 14*d*(3)) to show change in strength and strength for rations; in the case of a recruit the personnel adjutant prepares the report of changes from the data in his possession;

(3) Appends the name in the proper place on the duty roster (par. 31*b*); in the case of a recruit the abbreviation "Rct" entered in the date column furnishes a check on the date of joining;

(4) Checks clothing and equipment in the soldier's possession with his individual equipment record, charges deficiencies on Form No. 602, A. G. O., and takes up on the property loan record articles, other than clothing and individual equipment (par. 122*a*), listed on the shipping ticket, if one accompanies the individual equipment record. (Pars. 125*b* and 176*f*.)

(5) Checks identification tag with name and Army serial number on service record; or if there be no identification tag, issues one, properly stamped, and charges same on individual equipment record (par. 491, A. R.).

186. Loss by transfer.—When a soldier is transferred from the company the company commander—

a. Fills out the extract of service record, Form No. 29a, A. G. O., for file in the company, first transmitting it to the personnel adjutant, who will make notation from it on pay rolls and pay card, and then return it with the pay card to the company commander (par. 109);

b. Fills out the next blank indorsement on the service record (par. 106) and makes notation under head of "Transferred";

c. Makes proper notation on the individual equipment record (par. 125);

d. Prepares a temporary service record should a subsequent transfer occur before receipt of the original service record from the previous station (par. 109);

e. Makes notation on the morning report (par. 14*d* (1));

f. Closes entry in duty roster (par. 31*b*) by notation "transferred," beginning word in space of date of transfer;

g. Transmits service record, individual equipment record, and pay card to new station (par. 106);

h. Prepares shipping ticket, P. & S. Form No. 260, upon which is listed any articles of public property which are missing, and any articles of public property, other than clothing or individual mess equipment, which the soldier may take with him in special circumstances (par. 176*f*);

i. Reports by letter to the Quartermaster General, if the soldier transferred has deposits, the name, grade, and Army serial number of the soldier, organization from which and to which transferred, together with the fact that the soldier has deposits accruing to him (par. 170; par. 1361, A. R.).

187. Extra and special duty.—*a.* Enlisted men detailed to perform specific services which remove them temporarily from the duty roster of the company, but not from the post, camp, or station, are classed as on extra duty, if receiving increased compensation properly au-

thorized for the specific case, and on special duty, if there be no increased compensation. (Par. 169, A. R.)

b. Extra duty pay on foreign service is limited by the provisions of paragraph 170, Army Regulations. The detail of noncommissioned officers on extra duty will be made only as provided by paragraphs 171 and 173, Army Regulations. Extra duty pay is also authorized for tailors and cobblers by paragraph 279, Army Regulations, and for extra cooks and mess attendants by paragraph 329, Army Regulations. Notations on pay rolls are made as provided in paragraph 62, Compilation of Orders.

c. Absence on duty exceeding 24 hours will be reported as detached service (par. 190*a*), but a soldier is not considered absent from his company if performing duty other than company duty at the same post, camp, or station in which case he is carried as on special or extra duty.

d. Officers and enlisted men detached from their company but remaining in the same camp, post, or station are carried on the morning report of the company from which detached as on special or extra duty, and on the morning report of the organization to which attached as "Attached" or "Attached for duty," as provided in paragraph 12. Officers and men attached to detached companies are reported on the returns of such companies in accordance with paragraph 41. Attached enlisted personnel are ordinarily paid with the organization which retains the service record.

e. When a man is placed upon special or extra duty notation is made (1) on the morning report (par. 14*f* (1)), the nature of the duty not being specified, and (2) on the duty roster (par. 31*c*).

188. Sickness.—*a.* Instructions for the preparation of the company sick report are given in paragraphs 23 to 27, and for notation of "sickness" on the morning report and duty roster in paragraph 14*g*.

b. (1) When a soldier is unable to perform duty, sick in quarters or in hospital, for more than one day as result of his own intemperate use of drugs or alcoholic liquors or other misconduct, he is required to make good the time lost before being furloughed to the reserve or discharged on account of expiration of term of service (A. W. 107). The record of the time to be made good is kept under *c* of the heading "Time lost to be made good under A. W. 107," on the service record of the soldier. Since the 107th article of war does not apply unless the soldier is absent from duty for more than one day, when a soldier is reported as sick in quarters or in hospital with notation "No; GO 31, 1912" on one day and is reported as for duty on the sick report for the following day, or the diagnosis is changed so that the notation in the columns "In line of duty" is "Yes," no record of the sickness will be made on the service record. (See paragraph 24*b* (6).)

(2) The entry on the service record can not be completed until the soldier has been returned to duty and it has been authoritatively determined, as indicated in paragraph 24*b* (1) that the case is within the purview of the 107th article of war, but at the time the notation "No; GO 31, 1912" is made on the sick report, either by the company commander or the medical officer or by both, a notation should be placed in the "Reminder" in order that the case may be brought to the attention of the commanding officer at the proper time, and in order that the entry on the service record may not be overlooked. The note in the "Reminder" should not be destroyed until paragraph 24*b*

and this paragraph have been fully complied with and the entry on the service record completed and initialed by the company commander.

(3) Inclusive dates of sickness will always be recorded on the service record. For example, if the soldier was marked "Hospital" on July 3, 1918, and "Duty" on July 20, 1918, the correct entry for the service record would be "Jul 3 to 19/18, 17 days."

c. Whenever practicable a soldier should himself turn in his equipment and store surplus clothing before leaving the company temporarily. But in many cases of admission to hospital this will be impracticable and it is then the duty of the squad leader or other proper noncommissioned officer to secure the effects of the soldier and turn them over to the company supply sergeant. The supply sergeant will enter in lead pencil in an unused column under the heading "Turned in" on the Individual Equipment Record, Form No. 637, A. G. O., the date and the quantity of each item taken in. Upon return of the soldier from hospital, his property will be checked back to him by the supply sergeant, who will erase the pencil notations showing articles turned in.

d. Whenever a soldier is transferred to a hospital at another post, camp, or station, or to a hospital not under the jurisdiction of the commanding officer of the station of the soldier's company and is accounted for as "Absent sick" on the company morning report, the soldier's service record will be forwarded by indorsement with his pay card and individual equipment record directly to the surgeon of the post, camp, or station, or to the commanding officer of the hospital. The extract from service record will be prepared and filed. (Pars. 119 and 190*b*(2).)

189. Arrest and confinement.—*a.* The arrest of a soldier is recorded in the company on the morning report (par. 14*h*) and duty roster (par. 29*a*). No notation of arrest is made on the soldier's service record.

b. (1) In the case of confinement notations are required on the morning report, duty roster, individual equipment record, and in cases of conviction on the soldier's service record. The proper notation for a morning report is shown in paragraph 14*h*, and for a duty roster in paragraphs 29*a* and 31*c*. If a soldier in confinement is taken into hospital, a new entry is required on his company morning report (pars. 14*g* and *h*), and on the duty roster (par. 31).

(2) The soldier's clothing and personal equipment, except such as he may require in confinement, will be taken in by the supply sergeant and the transaction recorded on the individual equipment record, as indicated in paragraph 188*c*.

(3) A notation will be made on the service record under *b* of the heading "Time lost to be made good under the 107th A. W.," in the case of a soldier who is confined for more than one day under sentence, or while awaiting trial and disposition of his case, if the trial results in conviction.

(4) If the soldier has been tried while in arrest (par. 14*h*), or tried without first being placed in arrest or confinement, and sentenced to confinement for more than one day, when the entry is made on the morning report showing the soldier in confinement, notation will be made of the date under *b* of the heading "Time lost to be made good under A. W. 107" on page 6 of the service record, thus "July 10 to —."

(5) If the soldier is placed in confinement awaiting trial, notation can not be made on the service record, except in pencil, until the trial has been completed and the result announced. In such case a memorandum should be placed in the "Reminder," in order that the notation on the service record may not be overlooked. When the result of the trial is known, notation of the date of the beginning of the confinement is then made in ink on the service record, *provided the soldier is convicted.* If the soldier is acquitted, no notation of the confinement is made on the service record. If convicted, the time to be made good under the 107th article of war begins to run from the date the soldier was confined with view to trial, and this date should be entered on the service record.

(6) When the notation of release from confinement is made on the morning report (par. 14*h*), the notation on the service record will then be completed and the entry verified and initialed by the company commander at the time he authenticates the morning report.

(7) If the soldier's enlistment expires while he is awaiting sentence he will be discharged only in accordance with the provisions of paragraph 157*c*(1).

(8) Since a soldier serving sentence of confinement is released on the last day thereof, the day of his release from confinement is a day of confinement to be made good under the provisions of the 107th article of war. Assuming, therefore, that the soldier was confined on July 10 under a sentence of five days' confinement, he would be released on the 14th. The entry on the service record is completed by adding this date with the year, and the number of days to be made good; thus the complete notation would be "July 10 to 14/19, 5 days." But if he had been confined on the 10th, had been tried and had been given a sentence of five days, approved on the 12th, he would be released on the 16th, and this date would be entered on the service record. The complete notation would then be "July 10 to 16/19, 7 days." If the soldier is convicted but the sentence does not include confinement he is nevertheless required to make good any time in excess of one day while in confinement awaiting disposition of his case. Assuming that the soldier was confined on the 10th to await trial, was tried and by sentence approved July 12, suffers a forfeiture of pay only, the notation would be "July 10 to 11/19, 2 days." If the case had been disposed of and the soldier released from confinement on the 11th no notation would be made on the service record, since the confinement would not have been in excess of one day. A soldier tried by general court-martial and given sentence not involving confinement may be released by the commanding officer upon notification by the trial judge advocate to that effect. (Par. 332*a*, M. C. M.) In this case the day of release is a day of duty.

c. (1) If the soldier is absent in confinement the instructions given in subparagraph *b* (3) govern with regard to noting on the service record the time to be made good under the 107th article of war.

(2) The status of the soldier will be shown on the duty roster as indicated in paragraph 31*c*, and the notation will be made at the time confinement is noted on the morning report.

(3) If a soldier is sentenced to dishonorable discharge, the discharge being suspended, he will be dropped from the records of the organization (par. 54, C. of O., 1916 Supl.), the service record being forwarded to the place of confinement (par. 108*a* (6)), and the Form

No. 29*a*, A. G. O., being prepared and filed (pars. 119, 120), as in any other transfer. If the soldier is confined at a station other than that of his company, the same procedure will be followed.

d. Absence in the hands of civil authorities is recorded as confinement within the meaning of the 107th article of war, and if the soldier is convicted the time lost must be made good. Notation of the absence will therefore be made as directed in subparagraph *b*.

190. Detached service.—*a*. Absence on duty exceeding 24 hours will be reported as detached service, in distinction from special duty, when the duty takes the soldier away from his post, camp, or station as well as his company.

b. Upon the receipt of an order placing a soldier on detached service—

(1) Extract from service record, Form No. 29*a*, A. G. O., will be prepared (par. 119) and sent to the personnel adjutant, who, after making proper notation on the pay roll and pay card, will return the extract with the pay card to the company where Form No. 29*a*, A. G. O., will be filed in the field desk in place of the service record; the pay card will be checked with the service record and both will be transmitted. (Pars. 106 and 120; and S. R. No. 58.)

(2) The soldier's equipment depends upon the nature of his detached service; if his service record is forwarded to his new station, his individual equipment record should be forwarded (par. 104, A. R.), but unless conditions warrant, no transfer on P. and S. Form No. 260 need be accomplished, unless the soldier is detached for a considerable period, in which event transfer will be effected as directed in paragraphs 125 and 176*f*.

(3) The soldier will be noted on the duty roster as on detached service beginning the date he appears on the morning report in that status. (Pars. 29*b* and 31*c*.)

191. Leave of absence, furlough.—*a*. (1) The departure of an officer from his station on leave of absence will be noted on the morning report for the day of departure. If the leave was for ten days and the officer left his station on the first of the month, the leave would commence on the second and would expire at midnight on the 11th. His return, or such other change of status as may have occurred, would be noted on the morning report for that day. Pars. 58 and 826, A. R.)

(2) Should an officer who is the custodian of a company fund be absent from the post or station on leave or otherwise for a period of more than three and less than eleven days, he will leave the funds with the officer acting in his place, taking a memorandum receipt therefor; but if such an officer is to be absent for more than ten days he will regularly transfer the funds to his successor. (Par. 324, A. R.)

(3) An officer transferring funds when going on leave will transfer them as provided in paragraph 93. (Par. 324, A. R.)

(4) An officer responsible for Government property will not transfer his responsibility therefor during an absence of less than one month unless ordered to do so by competent authority. (Pars. 661 and 662, A. R.)

b. (1) The departure of a soldier from his company on furlough will be noted on the morning report for the day of departure. If the furlough was for seven days, and the soldier left his station on the

first of the month, the furlough would commence on the day of departure and would expire at midnight on the 7th, both day of departure and day of return being included in the furlough. His return, or such other change of status as he may have acquired, would be noted on the morning report for that day; i. e. "Sgt Capps fur to duty." Upon his departure, a memorandum should be placed in the "Reminder" for the 7th to check up his return. (Par. 205.)

(2) The absence of the soldier will be noted on the duty roster as directed in paragraphs 29*b* and 31*c*.

(3) Absence on furlough is noted under the heading "Furloughs" on the service record. Notation of the departure on furlough is made thus, "July 1 to ——" at the same time the morning report is prepared showing the departure of the soldier. Upon the return of the soldier from furlough or when his status changes at the expiration of his furlough (subpar. (1)) the entry will be completed by adding, for instance, "7/19." The entry will then be verified and initialed by the company commander at the time he checks and initials the morning report.

(4) Before departure on furlough the soldier will turn in and store his equipment, as provided in paragraph 188*c*. (Subpar. *e*(6).)

(5) If discharged before the expiration of his furlough, the soldier is entitled to commutation of rations for the day of discharge.

c. When a soldier applies for furlough the company commander will prepare Form No. 66, A. G. O. (par. 139), and forward it for approval (pars. 106, 107, A. R.), attaching thereto a memorandum, approving or disapproving (with reason in the latter case), stating briefly the soldier's service, previous furloughs of record (par. 109, A. R.), and noting how many soldiers of the company are already on furlough (par. 106, A. R.).

d. Before forwarding furloughs for approval the company commander will see that they are in conformity with—

(1) Paragraphs 106 and 107, Army Regulations, as to periods of furlough to be approved by the several authorities;

(2) Paragraph 106, Army Regulations, as to the 5 per cent limit on number;

(3) Paragraph 35, Compilation of Orders, as to service required in the case of candidates for commission;

(4) Paragraph 36, Compilation of Orders, as to whether the soldier is under War Department orders for transfer;

(5) Paragraphs 1343 and 1344, Army Regulations, as to candidates for gunner's rating.

e. Before the soldier leaves on furlough he will be apprised by the company commander—

(1) Of his liability to arrest and revocation of furlough if he exceeds the limits of place noted thereon;

(2) That he must not leave the continental limits of the United States without express authority (par. 109, A. R.);

(3) Of the exactions, in the case of oversea furloughs (pars. 109–112, A. R.);

(4) Of the procedure in case of emergency while on furlough (pars. 110–112, A. R.);

(5) That he will not be paid while on furlough, except by special War Department authority (par. 113, A. R.);

(6) That he will not take his arms or accouterments with him on furlough (par. 113, A. R.);

(7) That both date of departure and date of return are included in the period of furlough granted (par. 14*j*).

f. In connection with commutation of rations incident to furlough, care must be exercised—

(1) That the furlough is supported by the necessary orders in cases where the period granted is not within the competency of the issuing authority (par. 139*c;* par. 1233, A. R.);

(2) That proper stoppage has been made on the pay card and pay roll for cost of transportation, subsistence, or telegrams involved in returning to his station a soldier on furlough without funds (pars. 110, 1111½, and 1236, A. R.);

(3) That proper adjustment of cost of transportation and subsistence has been made and charged in the case of a change of station occurring while a soldier is on furlough (par. 112, A. R.);

(4) That commutation of rations is not paid when a soldier fails to report to his proper station (or designated port, in case of oversea furlough), on or before the last day of his furlough (par. 1229, A. R.);

(5) That deduction in commutation is made where subsistence has been furnished at Government expense while traveling on shipboard (par. 1234, A. R.);

(6) That the required closing notations on the furlough are made upon the soldier's return from furlough.

g. If a furlough is lost a copy may be furnished as provided in paragraph 1237, Army Regulations. When a disbursing officer is not present to pay commutation accruing on furlough, such commutation may be secured as provided in paragraph 1238, Army Regulations.

192. Absence without leave, of enlisted men.—*a.* (1) The morning report shows the condition of the company or detachment at midnight ending the day covered by the report, i. e., the morning report rendered on July 3 covers the 24 hours ending midnight July 2–3; hence any soldier absent without proper authority at the last formation or check of the company in that 24 hours would be reported as absent without leave on the morning report unless the company commander has reliable information that the soldier returned prior to midnight. (Par. 11.)

(2) The hours of departure and return will not be stated except when necessary to determine strength for rations. (Par. 14*a*.)

(3) Any overpayment resulting from failure of an officer to make proper entry of unauthorized absence will be charged against such officer. (Par. 141, A. R.)

b. The absence will be noted on the duty roster as indicated in paragraphs 29*a* and 31*c*.

c. (1) A soldier who deserts the service of the United States or without proper authority absents himself from his organization, station, or duty for more than one day is held liable to serve, after his return to full-duty status, for such period as shall, with the time he may have served prior to such desertion or unauthorized absence, amount to the full term of that part of his enlistment period which he is required to serve with his organization before being discharged or furloughed to the Regular Army Reserve. All such absences are recorded on the service record under *a* of the heading "Time lost to

be made good under A. W. 107." In making the entry on the service record it must be borne in mind that the day of departure is a day of absence and the day of return a day of duty; also that an absence not exceeding one day is not permanently recorded. (107th A. W.)

(2) The soldier would not ordinarily have been absent more than one day at the time the morning report is prepared, but the beginning of the absence without leave should be noted on the service record in lead pencil at the time the morning report is prepared, in order that the notation will not be overlooked. If the soldier's absence does not exceed one day and the morning report for the following day shows his return to military control, the pencil notation of the absence on the service record will be erased. If the absence without leave exceeds one day, that is, if the morning report for the following day does not show the soldier returned to military control, the notation on the service record will be completed in ink when the unauthorized absence ends or other change of status occurs, thus "July 1 to 4/19, 3 days." The entry will be completed at the time the remark is made on the morning report showing the soldier's return to military control, or other change of status, and the entry will be verified and initialed by the company commander at the time he authenticates the morning report.

(3) If the soldier fails to return and is subsequently dropped as a deserter (par. 197), at the time the remark is made on the morning report showing the change of status to desertion, the notation in pencil on the service record showing the beginning of the absence will be made in ink, and will be initialed by the company commander.

d. Clothing and equipment of the soldier left in camp or quarters should be turned in to the supply sergeant by the squad leader or other proper noncommissioned officer and the transaction noted on the individual equipment record as indicated in paragraphs 126 and 188*c*.

e. If the case is not amenable to company discipline, charges will be prepared under the 61st article of war. (Par. 159.)

193. Missing in action.—When a soldier is missing in action the notation on the morning report will be, for instance, "Pvt Brown missing in action" (par. 147). The name and rank of a soldier, or company officer, missing in action will be accurately recorded under "Record of Events" in the morning report, together with date and place (par. 195*b*). Disposition of the soldier's records and effects will be in accordance with such instructions and regulations as may be prescribed from time to time.

194. Discharge and furlough to reserve.—*a.* There should be in the desk of each company a list of the company arranged according to dates of discharge or furlough to the reserve on account of expiration of term of service. This list should show the date each soldier is due to be discharged or furloughed to the reserve according to the date of enlistment, without taking into account time to be made good under the 107th article of war. To insure the preparation of necessary papers, and in the case of a soldier to be furloughed to the reserve, the examination required by paragraph 9, R. R. A. R., the list should be placed in the "Reminder" under the date one day in advance of the date the next soldier is due to be discharged or examined for furlough to the reserve, and thereafter moved backward in the "Reminder" to the date one day in advance of the date the next soldier is to be dis-

charged or examined for furlough to the reserve. The list will be moved back in the "Reminder" from day to day until any current case is disposed of.

b. Correct remarks for the morning report are shown in paragraph 140. In order not to cumber the record with useless data, the instructions to use the word "discharged" abbreviated "disch" to cover all classes of discharges should be carefully observed in all cases. (Par. 157*g*.)

c. The discharge or furlough to the reserve of a soldier is noted on the duty roster on the page for guard roster by writing the abbreviation "disch" or the abbreviation "fur res," according to circumstances, the entry beginning in the date column corresponding to the date of discharge. (Par. 31*b*.)

d. In closing individual records and preparing discharge or furlough papers, the procedure outlined below will be followed:

(1) On the date preceding the date of discharge or furlough to the reserve the service record should be carefully checked to see that it is complete and up-to-date. Any omissions or inaccuracies should be supplied or corrected and initialed by the company commander. (Pars. 103–118.)

(2) If the soldier has an allotment running, it will be discontinued as prescribed in paragraph 169*d*.

(3) The soldier will be notified of details of premiums for Government insurance, dates of payments, etc., in accordance with paragraphs 74*e* and 74*g*, Special Regulations No. 72, and Cir. No. 498, W. D., 1919.

(4) In case of discharge of a soldier who claims compensation on account of disability, the company commander will indorse on the claim for compensation, Form No. 526, Treasury Department, Bureau of War Risk Insurance, the rate of base pay received by the soldier during the last month of service, and also the exact date of discharge. (See par. 72, S. R. No. 72.)

(5) Form No. 333, Treasury Department, Bureau of War Risk Insurance, will be prepared in accordance with paragraph 4, Circular No. 73, War Department, 1918, and paragraphs 7*d* and 7*e*, Special Regulations No. 72.

(6) If the service record shows that the soldier has deposits, his deposit book will be obtained from him and the entries therein checked with the entries on the service record, care being taken to see that the date, amount, and name of the quartermaster correspond in case of each deposit. The book should then be returned to the soldier with instructions to present it to the quartermaster with his final statement. If the soldier claims to have lost his deposit book the company commander will cause his affidavit to that effect to be taken and attached to the final statement. The affidavit must state the circumstances attending the loss of the deposit book and show affirmatively that the soldier has not sold or assigned it. (Pars. 170*b* (2) and 181*i*; par. 1363, A. R.)

(7) All articles of equipment in the possession of the soldier and articles of clothing in his possession except those which he is permitted to wear to his home (par. 1165, A. R., and Cir. No. 166, W. D., 1919, as amended) will be turned in (par. 61*b*(4)) and the individual equipment record completed as prescribed in paragraph 128, and for-

warded with his service record (subpar. (10)). Missing articles will be entered on statement of charges, Form No. 602, A. G. O., which will be completed as prescribed in paragraph 160.

(8) The extract from service record will be completed except the items "Last paid in full," "Transportation," "Subsistence," "Partial payments," and "Overpayments" and transmitted to the personnel adjutant. The personnel adjutant, after making the necessary entries on the pay card of the soldier and the pay roll of the company, will write or stamp the words "Noted on pay rolls and pay card" at the bottom of the first page of the extract from service record, and will return it to the company with the soldier's pay card. When the extract from service record is returned to the company, the entries will be made under the items "Last paid in full," "Transportation," "Subsistence," "Partial payments," and "Overpayments." Any changes appearing on the pay card under an item not otherwise provided for on the extract from service record, will be added to the entries under "Other stoppages." (Pars. 114 and 119.)

(9) When the soldier is discharged or furloughed to the reserve while absent from his company, the extract from service record will be prepared in duplicate. The copy will be furnished to his company commander and the fact noted under "Remarks" on the original extract. (Par. 119c.)

(10) The service record will then be closed and the final indorsement prepared for transmission to The Adjutant General of the Army in case of discharge; or an indorsement prepared to the officer charged with keeping the record of reservists in case of furlough to the reserve; or to the officer charged with keeping the records of general prisoners at the place the soldier is confined in case of dishonorable discharge, the execution of which is suspended. (Par. 108.)

(11) The soldier's final statement (par. 181), and his discharge certificate (par. 157) in case of discharge, or certificate of furlough (par. 155), in the case of furlough to the reserve, will be prepared from the closed service record. The discharge certificate or certificate of furlough will be sent to headquarters with the morning report and after being signed will be returned to the company for delivery to the soldier.

(12) In case of furlough to reserve, report of furlough to reserve, Form No. 559, A. G. O., will be prepared and disposed of according to instructions given in paragraph 158.

195. Death.—*a.* When a soldier dies the company commander will secure all his personal effects for delivery to the widow or legal representative of the deceased, if present, or to the summary court if such representative is not present. (Par. 138; par. 84, A. R.; par. 482, M. C. M.) All issue clothing not used in burial will be turned in to the supply officer. (Par. 61*b*(4).)

b. (1) The surgeon will ordinarily prepare the report of death, Form No. 415, A. G. O., but should there be no surgeon it will devolve upon the company commander to prepare this report. (Par. 154.) If Form No. 415, A. G. O., is not available the report will be made by letter. (Par. 83½, A. R.)

(2) Telegraphic or cable reports of death will be made as required by paragraph 83, Army Regulations.

(3) When the soldier dies while absent from his company the company commander will be furnished a copy of the report of death. (Par. 154*b*.)

c. (1) When the company commander disposes of the deceased's effects by turning them over to the legal representative of the deceased, he will prepare an inventory of effects (par. 138*a*); but if the effects are disposed of by summary court, the latter will prepare the inventory. (Par. 138*b*; par. 84, A. R.; par. 482, M. C. M.) In either event one copy of the inventory will be filed in the records of the company with the extract of service record. (Pars. 120 and 154*b*.)

(2) When the company commander has custody of funds belonging to the deceased he is not authorized to pay or collect indebtedness. Collections may be made by the summary court.

d. In conveying information upon the death of a soldier to his relatives or representatives, the company commander will be guided by the provisions of paragraph 824, Army Regulations.

e. As soon as the company commander is informed of the soldier's death—

(1) He will drop the soldier's name from the morning report, the entry being for instance, "Ck Davidson, hosp, died." (Par. 14*p*.)

(2) The individual equipment record will be closed (par. 128), missing property being listed for charge on Form No. 602, A. G. O., and other property turned in to the supply officer (par. 61*b*(4)).

(3) The extract from service record will be prepared and sent to the personnel adjutant (par. 119*b*), who will complete the pay roll and pay card, sending the latter with the extract from service record to the company (par. 194*d*(8)).

(4) The service record will then be completed, a final indorsement prepared, and the service record, pay card, final statement (par. 181*h*(3)), and the inventory of effects, when the effects have been delivered to the representative of the deceased by the company commander (par. 138*a*), will be assembled with the report of death and sent to the personnel adjutant. When not originated by the company commander a copy of the report of death will have been furnished the company commander.

(5) Having completed and forwarded the record, the extract from service record and the retained inventory of effects (par. 138*a*(2)(*c*)) are filed together in rear of the last service record, whence they will be transferred to the alphabetical section of the permanent file after completion of the next monthly roster.

(6) The name of the deceased will be dropped from the duty roster with proper notation thereon. (Par. 31*b*.)

f. Paragraph 1173, Army Regulations, prescribes the clothing for burial; paragraph 1137, Army Regulations, provides for shipment of effects; paragraph 428, Army Regulations, describes the funeral escort; paragraphs 83–87, Army Regulations, prescribe in general the procedure in case of deceased officers or soldiers; paragraph 1333, Army Regulations, prescribes what shall be done with pay of soldier in hands of company commander; paragraph 1350, Army Regulations, prescribes the procedure in case there is allotment (par. 169*d*); paragraph 1367, Army Regulations, prescribes procedure with deposits (par. 181*d* (5); paragraph 482, M. C. M., describes the disposition of effects of a deceased officer or soldier. (See A. W. 112.)

g. In the exceptional case when no relative or next of kin is known the articles excepted from sale (articles valuable as keepsakes, etc.)

will be turned over to the salvage officer by the summary court to be held subject to the claim of an executor or administrator of the deceased. (Ops. J. A. G., 220.871, Dec. 18, 1918.)

196. Retirement.—*a.* When an enlisted man in the Army has served actually or constructively for 30 years in either the Army, Navy, or Marine Corps, or in all, he may apply to The Adjutant General of the Army for retirement. (Par. 134, A. R.) The letter of application, Form No. 468, A. G. O. (par. 156), will be forwarded directly by the post, camp, or station commander. Upon the approval of the application the soldier will be transferred to the retired list and given transportation in kind and commutation of rations for the necessary travel to his home, by authority issued in War Department orders in each case.

b. The nature of the service essential to retirement and the definition of double-time service is contained in paragraph 134, Army Regulations. Time served as an officer of the National Guard or Reserve Corps, in active service, having been called for service by the United States, may properly be counted toward retirement of a soldier (par. 40½, C. of O., 1916 Supl.); also time served as an officer of the Army by an enlisted man discharged for this purpose (Bul. 22, W. D., 1918).

c. Time lost by absence without authority will not be regarded as service in the computation of service requisite for retirement. (Par. 132, A. R.) Time spent on furlough in any of the places of service counting for double-time will not be counted double in computing service requisite for retirement.

d. Upon the receipt of an order for the retirement of an enlisted man, the following is the procedure, the date of receipt of the order being the date of accomplishment of the records:

(1) The individual equipment record will be closed for forwarding with the service record. (Par. 127.)

(2) The resulting charges, if any, will be entered on statement of charges. (Par. 160.)

(3) The extract from service record will be prepared and transmitted to the personnel adjutant who will make the necessary notations on pay rolls and pay card, will stamp or write notation on the extract from service record to that effect and return it with the pay card to the company, where it will be filed as provided in the case of discharge. (Pars. 120 and 194*d*(8).)

(4) The service record with final indorsement will be prepared for forwarding to The Adjutant General of the Army. (Par. 108*a*(4); pars. 135 and 133, A. R.)

(5) The final statement will be prepared in duplicate, closing the soldier's accounts of pay, deposits, and all allowances other than for travel. (Par. 181; par. 135, A. R.)

(6) Notation will be made on the morning report, e. g., "1st Sgt Moore duty to retired." (Par. 14*q*.)

(7) A record of payment of retired enlisted man, Form No. 94, A. G. O., received from the War Department with the order for retirement, will be prepared and forwarded to The Adjutant General of the Army with the service record. (Par. 135, A. R.)

(8) Notation will be made on the duty roster. (Par. 31*b*.)

e. In general, the following differences are to be noted in the usual procedure for separation from the service:

(1) The final statement will state the date to which subsistence has been furnished, and whether subsistence while traveling to his home has been furnished and the dates therefor; the last rate of pay; his address for next thirty days and the place which he elects as his home.

(2) A discharge certificate will not be given, but the soldier will be furnished a certificate of retirement by The Adjutant General of the Army without request. (Par. 135, A. R.)

(3) A retired soldier is authorized to retain one uniform of outer clothing for four months after retirement, when he will turn it in to the nearest zone supply officer.

f. An enlisted man, upon retirement, will be advised, before his departure for his home, of the requirements of paragraphs 136, 137, and 138, Army Regulations, with reference to continuing requirements during retirement; of paragraph 1137, Army Regulations, which authorizes shipment of property; of paragraph 1241, Army Regulations, which authorizes sale privileges; of paragraphs 1442–1444, 1460, and 1474, Army Regulations, concerning hospital privileges and medical attention. He will also be advised concerning the payment of Government insurance premiums in accordance with paragraph 74 (*e*) and (*g*), Special Regulations No. 72, and Cir. No. 498, W. D., 1919.

197. **Desertion.**—*a.* Ordinarily the soldier is changed from a status of absence without leave to a status of desertion, when the company commander, after a thorough investigation, believes that the absentee does not intend to return. (Par. 132, A. R.)

b. The procedure is as follows:

(1) Entry will be made on the morning report, e. g., "Pvt Dawson AWOL to desertion." (See model morning report entry of July 3; see also par. 14*p*.)

(2) Entries will be made in the service record:

(*a*) The date of beginning of absence without leave made in pencil on page 6 will be completed in ink. (Par. 192*c* (3).)

(*b*) Under "Remarks" on page 10 will be entered the date, e. g., "Dropped as a deserter Jul 3/18" to correspond with the entry on the morning report (par. 14*p*).

c. The soldier's property, collected when he went absent without leave, will be inventoried, and missing articles surveyed (par. 142*e* (1)) and charged on Form No. 602, A. G. O. (par. 160). His individual equipment record will be closed and charges involved therein will be noted on the extract from service record, together with a complete statement of his accounts. (Par. 119*b*.) The individual equipment record will be forwarded to The Adjutant General of the Army with the service record. The extract from service record will then be sent to the personnel adjutant, who will prepare and forward the report of desertion, Form No. 631, A. G. O., together with the report of change incident thereto. The extract from service record, with the personnel adjutant's notation written or stamped thereon, "Noted on pay card and pay roll," will be returned to the company with the pay card.

d. Upon the receipt from the personnel adjutant of the deserter's pay card containing the additional notations resulting from the action prescribed in subparagraph *c* above, the service record will be com-

pleted. The extract from service record, Form No. 29*a*, A. G. O., will be completed and filed in lieu of the service record (subpar. *e*), directly in rear of the last service record (par. 120*a*), where it will be available the next month for check on the monthly roster when received from the personnel adjutant. After this check is made, the extract from service record will be filed in the alphabetical section of the permanent file. (Par. 215.)

e. The service record will be forwarded to The Adjutant General of the Army, using the *next blank indorsement* (par. 108*a*(5)), the entries being completed as in paragraphs 103–116.

f. If the deserter has deposits to his credit, a letter will be sent to the Zone Finance Officer, Washington, D. C., advising that the soldier, described by name, grade, Army serial number, organization, and station, has been dropped on a given date for desertion. (Par. 1361, A. R.)

g. If the deserter has an allotment (par. 168*a*), a notice of discontinuance of allotment, Q. M. C. Form No. 39, will be prepared and forwarded by the company commander as provided in paragraph 169*d*. Additional report will be made by telegraph or cable as provided in the same subparagraph when the desertion occurs on or after the twentieth of the month. The fact that this report has been rendered, and whether by wire or cable, will be noted under "Remarks" on Form No. 29*a*, A. G. O.

198. Return of deserter to military control.—*a*. When a deserter surrenders or is apprehended, the procedure will depend upon whether he is returned to military control (1) at the station of his company or (2) at some other station.

(1) When returned to control at the station of his company:

(*a*) The soldier will be taken up on the morning report, e. g., "Pvt Macon, desertion to conf." (Par. 14*q*.) No change in strength for rations will be made if the prisoner is not messed with his company.

(*b*) A copy of the receipt for delivery of the deserter, or of the data contained thereon, should be secured for file in the "Reminder" on the date when the service record should be received from The Adjutant General's Office in response to the notification of apprehension, Form No. 631, A. G. O., sent by the personnel adjutant. Should the service record not be received in due time, a request for it should be sent directly to The Adjutant General of the Army.

(*c*) Entry will be made on Form No. 29*a*, A. G. O. (pars. 119 and 120), e. g., "Apprehended by civil authorities at Baltimore, Md, Jul 1/19, and delivered to military control at Camp Brady, Md, Jul 4/19, by Police Detective A. B. Smith," the data being identical with that on the copy of the receipt for delivery. The extract from service record will be sent to the personnel adjutant for his stamped or written notation of entry on pay roll, and upon its return it will be filed in the service record tray pending receipt of the service record.

(*d*) Upon the receipt of the service record, additional data accumulated on the retained extract from service record will be transcribed on the service record, which will be filed in its original place. The extract from service record may then be destroyed.

(*e*) Charges will be prepared at once against the deserter. (Par. 159; pars. 120 and 124, A. R.) Pending receipt of the service record all available data will be taken from the extract from service record. The charges as so prepared will render possible the assembling of testimony to be adduced and the immediate completion of the charges upon receipt of the service record containing the hitherto missing data as to age at enlistment, prior service, record of previous convictions, etc. (A. W. 28, 29, 58, and 70; pars. 77 and 284 and p. 168, M. C. M.)

(2) When the deserter is returned to military custody at a station other than that of his company, the company commander will be apprised of the fact by a notification giving all pertinent information from the station where the deserter is held. The procedure will be as follows:

(*a*) The deserter will be taken up on the morning report (par. 14*g*), e. g., "Pvt Macon, desertion to conf at Jefferson Bks, Mo, Jul 12/19," giving the date when actually confined.

(*b*) The extract from service record filed when the deserter's status was first determined will be completed as provided in subparagraph (1) (c) and sent by the company commander to the personnel adjutant, who will return it with the notation stamped or written thereon, "Noted on pay roll."

(*c*) Charges will be prepared at the station of the company from which the soldier deserted, as in subparagraph *a*(1)(e), and forwarded at once to the station where the deserter is held, where missing data will be entered upon receipt there of the service record from The Adjutant General of the Army. Additional notation will be made on the service record when received, bringing it up to date.

b. The sentence having been published, the court-martial order, with the extract from service record involved by the execution of sentence, will be sent to the company, where notation will be made on the morning report (par. 14*o*), as follows:

(1) When sentence involves dishonorable discharge and confinement, the entry will be, for instance, "Pvt Macon, absent in conf to disch Jul 15/19." In this case the procedure is as for any other discharged soldier, the dishonorable discharge certificate being prepared at the station where the deserter is confined. The service record must be returned to The Adjutant General of the Army by final indorsement. (Par. 108*a*.)

(2) When sentence involves dishonorable discharge and confinement, the former being suspended, the entry will be, for instance, "Pvt Macon, absent in conf to transf to USDB, Ft Leavenworth, Ks (or to Jefferson Bks, Mo)." The service record must be sent to the station whereat the prisoner is confined (par. 54, C. of O., 1916 Supl.) and the soldier will be dropped from the records of the company.

(3) If the soldier has been tried at the station of his company, the entry will be, for instance, "Pvt Macon, conf to disch" or "Pvt Macon, conf to transf to USDB, Ft Leavenworth, Ks", or, if he be sentenced to discharge and confinement at the station of his company, the discharge being suspended, the morning report will show no change, the man being continued on the company records until the discharge is effected.

(4) In every case of conviction for desertion, the pertinent entry will be made on the service record.

(5) If the soldier is acquitted, the service record will be returned to the company and the extract from service record, properly annotated, will be sent to the personnel adjutant for his action. The morning report entry will be, for instance, "Pvt Macon, conf (or absent in conf) to duty (or DS)." The soldier's accounts will be reopened and clothing and equipment reissued. Ordinarily there will have been no issue of clothing through the company to the deserter, pending disposition of his case, he being required to wear the clothing in which he was apprehended unless its replacement be imperative. (Par. 129, A. R.)

Section X.

THE COMPANY FIELD DESK.

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199. Use of the field desk prescribed.—*a.* Except when a special field desk is prescribed for a staff corps or department, the company field desk, small, prescribed in equipment tables (see Manual for the Quartermaster Corps, Vol. II, Appendix, p. 269), will be used in all companies, troops, batteries, and detachments, in accordance with the methods prescribed in these regulations, to the exclusion of all other containers for records. Two field desks, small, are issued to each company (Cir. No. 377, W. D., 1919). For convenience the two desks are hereinafter referred to as the company field desk A and the company field desk B.

b. The service records (par. 203) and miscellaneous records (par. 204) will be kept habitually in their respective trays in the field desk A. The trays may be removed from the desk temporarily to facilitate work upon records, but upon completion of work the trays will be returned to the desk. The other contents of the field desk A, as provided for and described in this section, will be kept in the desk at all times, both in garrison and in the field. The five-year file and the permanent file will be kept in their respective trays in the field desk B.

200. Company field desk A.—*a.* The company field desk A is a part of equipment A (Cir. No. 377, W. D., 1919) and will accompany the organization on all changes of station and in the field.

b. When equipped for the field, the desk will contain the necessary office supplies (par. 218) and blank forms for a period of three months, and the records and incidentals essential to the administration of the company in the field.

c. The lid section provides space for the loose-leaf binder containing the individual equipment records with a supply of Form No. 637, A. G. O.; the blank forms the disposition of which is not otherwise prescribed; and the regulations to be carried.

d. The bottom section packed for the field will contain the service record tray and the miscellaneous record tray. These trays will contain that part of the live file which must be accessible in the field.

201. Company field desk B.—*a.* Company field desk B is part of equipment B (Cir. No. 377, W. D., 1919), but will be permanently issued to and retained by the company. Upon change of station from one post or camp or station of a relatively permanent nature to another post or to a camp or station of a relatively permanent nature, the desk will be transported as freight. When the company takes the field, the desk and the records therein contained will be stored at the last permanent station of the company, at a mobilization or concentration camp, or such other place as may be designated by the division or department commander or higher authority.

b. The field desk B will contain the five-year file (par. 213) and the permanent file (par. 215), one tray for each file, and such other books and manuals as are authorized to be carried and for which space is available in the desk (par. 3 and par. 216).

202. Filing cards.—The filing equipment furnished for use in company field desks consists of:

a. For use in the field desk A—

(1) Twelve month cards (yellow) and 31 date cards (pink) for use as a "Reminder" (par. 205).

(2) Four cards headed respectively "Noncommissioned officers," "Mechanics," "Privates, first class," and "Privates," for use in the service-record tray (par. 203).

(3) Three cards (pink) headed respectively "Clothing," "Horses," and "Memoranda," for use in the miscellaneous record tray (par. 204).

b. For use in the field desk B—

(1) Twenty-five alphabetical cards (blue); one card headed "Returns," for use in the permanent file (par. 215).

(2) Six cards (pink) headed respectively "Target record", "First year", "Second year", "Third year", "Fourth year", and "Fifth year, for use in the five-year file (par. 213 and par. 214).

203. Service record tray.—*a.* The service record tray will contain the service records of the men of the company subdivided under four heads in roster order by the guide cards "Noncommissioned officers," "Mechanics," "Privates, first class," and "Privates."

b. Service records will be filed in the tray as follows: In front of the guide card "Noncommissioned officers" will be filed the service records of the noncommissioned officers of the company in each grade, the records being filed in the order of the date of warrant; following the noncommissioned officers and in front of the guide card "Mechanics" will be filed the service records of the cooks, mechanics, and buglers, in alphabetical order in each grade; following this group

and in front of guide card "Private, first class" will be filed the service records of the privates, first class, in alphabetical order; following this group and in front of the guide card "Privates" will be filed the service records of the privates in alphabetical order. (Pars. 118 and 120.)

204. Miscellaneous record tray.—The miscellaneous record tray will contain the "Reminder," and the sections designated by the headings, "Memoranda," "Clothing," and "Horses," in that order, followed by the current correspondence book with document file, and current company council book with vouchers. (Pars. 206–210.)

205. The "Reminder."—The "Reminder" will consist of the month cards and date cards, which are placed in chronological order in the front of the miscellaneous tray, the month cards being in rear of date cards.

a. The date cards will be rotated as follows: On the morning of January 2, the date card "1" will be placed in rear of month card for "January" and in front of and next to the month card "February," the procedure being followed daily with the remaining date cards for the month in order, so that following the 31st of January the date card 31 will uncover the January card. The former will be filed in rear of date card 30 and in front of month card "February," and the January card will be filed in rear of month card "December," leaving the "Reminder" for the month of February set up in normal order with the blank daily report books for the month presented for use.

b. In setting up the "Reminder," the morning report (par. 22), daily sick report (par. 27), and duty roster (par. 33), for the current month will be filed in the front of the "Reminder" section; and supplies of these blanks for the ensuing quarter will be filed in similar sets in front of the next three month cards. A complete set of these blank forms will be obtained by each company from the adjutant on the first of each month so that the desk will always have a quarterly supply of reports and blank forms on hand.

c. Blank forms for requisitions, special reports, and returns, normally rendered on a specific date, will be filed in front of the date card of the day on which preparation is to be effected.

d. A complete set of reminder slips for use in the "Reminder" should be prepared. These slips should anticipate all the items of administration in the company in time for their accomplishment and should be prepared of size 3½ by 8 inches. An example of such "Reminder" slips follows:

REMINDER.	Articles 1, 2, and 29, 54 to 96, inclusive, and 104 to 109, inclusive, will be read and explained to every soldier at the time
Jan. 1st.	of his enlistment or muster in, or within six days thereafter, and *will be read and explained once every six months* to soldiers
	of every garrison, regiment, or company in the service of the
Jul. 1st.	United States. (110 A. W.) The articles of war are published in the Manual for Courts-Martial, page 305.
Mar. 25th.	
	Select a noncommissioned officer of the company to act as a
Jun. 25th.	member of a subcommittee of noncommissioned officers to carry out the provisions of Post Exchange Regulations. (Page 15,
Sep. 25th.	S. R. No. 59.)
	A call should come from post or regimental headquarters for
Dec. 25th.	the name on the last of the month.

e. The "Reminder" will also be used as a live file for papers destined for the five-year file or permanent file, but whose disposition in these files is to be postponed until the papers cease to be of current import. Such papers should be filed in front of the index card of the month in which they are filed, and moved to the back of the "Reminder" with it. When the card next appears a year later the papers filed with it will be placed in the permanent file; or in the first year section of the five-year file until the 1st of January, when they will pass into the second year section. If it is desirable that a paper be retained in the "Reminder" for a lesser period, it should be filed with the card for the month when its disposition in the five-year or permanent file is desired. It will be seen from the above that the live file in the "Reminder" is supplemented in the case of papers for the five-year file by the first-year section of that file, in which papers remain from the time they leave the "Reminder" until the succeeding 1st of January. (Pars. 22, 27, 33, 36, 49, and 100.)

206. Memoranda.—In front of the guide card "Memoranda" will be filed memoranda, the filing of which is not directed elsewhere.

207. Clothing.—In front of the guide card "Clothing" will be filed the retained requisitions for clothing (P. & S. Form No. 160), and individual clothing slips (Q. M. C. Form No. 165). These will be filed until checked by the auditor, when they may be destroyed. (Par. 75.)

208. Public animals.—In front of the guide card "Horses" will be filed the descriptive cards of public animals (Form No. 277, A. G. O.) pertaining to the organization. (Par. 77.) If no use for this file is anticipated it may be replaced by other matter. (Accountability for such animals as are furnished to organizations not mounted by the supply company (T. of O.) will remain with the supply company, which ordinarily retains the descriptive cards of the animals.)

209. Correspondence book and document file.—*a.* The current correspondence book, and such part of the document file as will be taken when the company goes into the field, will be filed behind the above items in the miscellaneous tray. The closed correspondence books and their corresponding document files will be filed in the "permanent file" when they have ceased to be of current interest or importance. (Pars. 82 and 86.)

b. Before the yearly transfer to the permanent file all documents will be carefully examined and papers which have become obsolete or without permanent value may be destroyed. This elimination will be made by the company commander in person, who will check the correspondence book to which the documents pertain, striking out the word "Doc" in each case and inserting the date and his initial, e. g., "1/2/19, A. B. C." (Par. 85.)

210. Company council book.—*a.* The company council book, with current vouchers, will be filed behind the correspondence book in the miscellaneous tray. The closed company council books will be filed in the five-year file. (Pars. 96 and 213.)

b. When the company takes the field the last closed company council book and correspondence book, with its document file, may be taken in the miscellaneous tray if desired.

211. Property records.—The property loan record, with its accompanying vouchers, i. e., shipping tickets, receiving reports, statements of charges, reports of survey, and inventory and inspection reports,

will be filed in the lower left section of the top of the field desk, together with a supply of each of these blanks. (Par. 70.)

212. Individual equipment record.—The individual equipment record (Form No. 637, A. G. O.) will be filed in the loose-leaf binder provided for the purpose. This binder with its contents will be kept in the right upper section of the top of the field desk. Blank forms for these records will be placed in the binder behind the current records. (Par. 130.)

213. Five-year file section.—*a.* The division cards for this file consist of the "first year," "second year," "third year," "fourth year," and "fifth year" cards, devised to separate the papers to be retained for five years.

b. All papers destined for file in the five-year file, including sick reports, company range practice records, and company council books, when withdrawn from the live file (par. 205*e*), will be filed in front of the guide card "first year." The "target record" card follows the fifth year section.

c. On January 1 of each year the first-year card will be moved to the front of the five-year file, being replaced by the second-year card. The other year cards will be moved forward: third in place of second, fourth in place of third, fifth in place of fourth; so that on each January 1 after the fifth year of filing, the year's discard will be found in rear of the fifth year card. The papers in rear of the fifth year card will be removed and destroyed. In this manner all dead records will be automatically worked from the file (par. 281, A. R.), and the first year card will be in place to receive the papers to be filed during the ensuing year.

214. Target record.—In front of the guide card "target record" in the five-year file tray will be filed such individual records of company target practice as are prescribed in paragraph 101. When a soldier leaves the company permanently or at the expiration of his enlistment his retained individual target records will be given to him. The compiled records and reports of the company range practice for the current year will be filed in the "Reminder" until the next practice, when they will be filed in the first-year section of the five-year file. (Par. 102*b*.)

215. The permanent file.—*a.* In the permanent file will be filed—

(1) The extracts from service records (Form No. 29*a*, A. G. O.).

(2) The closed morning reports (Form No. 332, A. G. O.), monthly roster of troops (Form No. 703, A. G. O.), and, if rendered, company returns (Form No. 30, A. G. O.).

(3) All company orders, and documents of permanent nature but not of current importance.

(4) Completed correspondence books with their respective document files.

b. The extracts from service records will be transferred from the individual record tray to the alphabetical section of the permanent file as directed in paragraph 120*a*.

c. The closed morning reports and company returns will be transferred from the "Reminder" section of the live file to the permanent file one year from date on which closed. They will be filed in the permanent file in chronological order in front of the guide card "Returns" in rear of the alphabetical section. (Pars. 22 and 49.)

216. Regulations, etc.—*a.* Army Regulations, Extracts from General Orders and Bulletins, and Special Regulations No. 40, No. 56, No. 57, No. 58, No. 72, No. 77, and Cirs. No. 377 (amended) and No. 498, W. D., 1919, will be carried in the lower right section of the top of field desk A. It is not contemplated that other books and manuals will be carried in this desk; they should be carried in field desk B as provided in paragraph 201.

217. Blank forms.—*a.* Companies will procure their supply of blank forms from regimental or post headquarters.

b. A three months' supply will be kept in the company field desk A at all times. Company commanders will make monthly informal requests for blank forms required to replace those used from their three months' supply.

c. The blank forms carried in the company field desk A will be filed in the upper section and in the two record trays as follows:

(1) In the service record tray:

6 extract from service records (Form No. 29*a*, A. G. O.), filed in rear of guide card "Privates."

6 service records (Form No. 29, A. G. O.), filed in rear of the blank extract from service records.

(2) In the miscellaneous record tray:

4 morning reports (Form No. 332, A. G. O.).

4 sick reports (Form No. 339, A. G. O.).

4 duty rosters (Form No. 342, A. G. O.).

One each of these three forms for use during the current month are filed in front of the current date card. One set is filed in front of the cards for the three months next succeeding the current month.

20 individual clothing slips (Q. M. C. Form No. 165), filed in front of and next to guide card "Clothing." (If the 4¼ x 10¾ forms are used, they will be kept in the top of the field desk.)

(3) In the top of the field desk:

6 property loan records (P. & S. Form No. 263B).

6 requisitions (P. & S. Form No. 160, in duplicate).

6 receiving reports (P. & S. Form No. 257, in triplicate).

6 shipping tickets (P. & S. Form No. 260, in duplicate).

6 advices of soldier's allotment (Q. M. C. Form No. 8*a*).

10 charge sheets (Form No. 594, A. G .O.).

6 notices of discontinuance of soldier's allotment (Q. M. C. Form No. 39).

6 inventories of effects (Form No. 34, A. G. O.).

6 reports of survey (Form No. 196, A. G. O.).

10 soldier's allotments (Q. M. C. Form No. 38).

6 statements of charges (Form No. 602, A. G. O.).

6 reports of change (Forms No. 647*a* and 648*a*, A. G. O.).

6 company returns (Forms No. 30, A. G. O.).

6 rosters of troops (Form No. 703, A. G. O.).

These forms will be filed in the left lower section of the top of the field desk.

(4) In the back of the loose-leaf binder, in addition to current individual equipment records, will be filed:

10 blank individual equipment records (Form No. 637, A. G. O.).

The blank forms are filed in rear of the current records in the loose-leaf binder in the lid section of the desk. (Par. 212.)

218. Stationery.—The following supply of stationery will be carried in the field desk wherever space is afforded:

4 blocks, memo or scratch note,
1 book, duplicating, letter size,
2 quires, letter paper, typewriter,
24 envelopes, official,
1 gross bands, rubber, No. 18,
1 eraser, rubber, ink and pencil,
1 eraser, steel,
1 box fasteners, paper,
1 tin ink, black tablets,
1 tin ink, red tablets,
1 tube paste,
4 pencils, indelible,
2 pencils, lead,
1 pencil, colored (blue and red),
2 penholders,
12 pens, steel,
1 cone pins, office,
1 ruler, office, 12-inch,
6 blotters (4 by 9½ inch),
1 blotter (12 by 19 inch).

(Cut 1 inch from the ends of the 4 by 9½ inch blotters and file five of them in rear of the date cards transferred from the current month to rear of the month card and in front of the month card of coming month, where they will serve as a division between the two months. File the blotter in use with the daily reports in front of the "Reminder." Fasten a 12 by 19 inch blotter to the lapboard with thumb tacks.)

219. Packing the desk.—*a.* To pack the records for moving, remove the loose block from the front of the tray, move the records forward against the front of the tray, loosen the thumbscrews of the compressor block at the rear of the records, move the block forward, compressing the record between the compressor block and the front of the tray (not too tightly), invert the front block and press it (wedge-like) between the compressor block and the records. The records are then snugly packed to prevent them from being dislodged and injured when the desk is handled.

b. Having compressed the records in the trays, turn the trays end for end in the desk, so that the weight of the records will not rest against the compressor block.

c. Having compressed the records and inverted the trays, place the lapboard, blotter side down, over the trays to protect the contents of the tray and serve as a buffer between the trays and the hinged lid of the top of the desk. When the desk is packed care will be taken to place the lapboard in position before closing the desk, because its omission may cause the hinged lid to break loose, since it is not intended to bear the weight of the records carried in the desk.

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